Otter Tail Power Company North Dakota General Rate Case Documents Case No. PU-23-342

Supplemental Work Papers

A. 2024 Test Year Workpapers

- 1. Jurisdictional Cost of Service Study (JCOSS)
- 2. Class Cost of Service Study (CCOSS)
- 3. Functionalization
- 4. Input Summary
- 5. 2024 Test Year Adjustments
 - TY-01 Normalized Plant in Service
 - TY-02 Rate Case Expenses
 - TY-03 Director Restricted Stock
 - TY-04 Pension OPEB Benefits
 - TY-05 Rider Revenue Removal
 - TY-06 Investor Relations
 - TY-07 LT Incentives
 - TY-08 Employee Gifts and Recognition
 - TY-09 ESSRP
 - TY-10 Plant Outage Normalization

B. 2024 Regulatory Year Workpapers

- 1. Jurisdictional Cost of Service Study (JCOSS)
- 2. Functionalization
- 3. Input Summary
- 4. Work Papers A-D, ND

C. Interim Cost of Service Study

- 1. Jurisdictional Interim Cost of Service Study
- 2. Proposed Interim Test Year Adjustments
 - ITY-01 Proration of Federal ADIT
 - ITY-02 2018 Incentive Comp Settlement
 - ITY-03 Langdon Repower Rider Revenue

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget TEST YEAR 2024 - Simple Average PAGE 1 - 1

| LINE NO | ITEM | ALLOC | REFERENCE | TOTAL COMPANY | | NORTH DAKOTA | ALL OTHER | LINE NO |
|--|-----------------------------|-----------------|-------------------|------------------|---|-----------------|---------------|--|
| 1.0 | A A AGAMA | | - CONTRACTOR | COSHAN | | | OTILIA | No |
| 1 2 | RATE BASE | | Page 2-1 Line 32 | 1,880,509,88 | 3 | 695,424,823 | 1,185,085,060 | 1 |
| 3 | TOTAL AVAILABLE FOR RETURN | | Page 7-1 Line 43 | 99,481,98 | 4 | 19,989,879 | 79,492,105 | 2 3 4 5 6 |
| 5 | RATE OF RETURN EARNED | | | 5.29 | % | 2.87% | 6.71% | 5 |
| 7 8 | RATE OF RETURN REQUESTED | | Page 17-1 Line 11 | | | 7.85% | | 7 8 |
| 9 | OPERATING INCOME REQUIRED | | | | | 54,590,849 | | 8 9 10 |
| 11 | TOTAL AVAILABLE FOR RETURN | | | | | 19,989,879 | | 11 |
| 13 14 | OPERATING INCOME DEFECIENCY | | | | | 34,600,970 | | 12 13 14 15 16 |
| 15 16 | INCREMENTAL TAXES | GRCF = 1.322837 | | | | 11,170,475 | | 15 16 |
| 17 18 | REVENUE INCREASE REQUIRED | | | | | 45,771,443 | | 17 |
| 19 | PERCENTAGE INCREASE | | | | | 25.04% | | 19 |
| 20 21 22 23 24 | | | | | | | | 21 22 |
| 24 25 | RETURN ON EQUITY | | | | | 1.29% | | 23 24 25 |
| 26 27 | | | | | | | | 26 27 |
| 26 27 28 29 30 31 32 33 34 35 36 37 | | | | | | | | 28 29 |
| 30 31 | | | | | | | | 30 31 32 |
| 33 | | | | | | | | 33 34 |
| 35 36 | | | | | | | | 35 36 |
| 38 | | | | | | | | 38 |
| 40 41 | | | | | | | | 40 41 |
| 39 40 41 42 43 44 45 | | | | | | | | 42 43 |
| 45 | | | | | | | | 45 |
| 47 48 | | | | | | | | 47 48 |
| 50 51 | | | | | | | | 50 51 |
| 46 47 48 49 50 51 52 53 54 55 56 57 58 | | | | | | | | 20 21 22 23 24 25 26 27 27 28 29 29 30 31 31 32 33 33 34 43 44 41 42 42 43 44 44 45 46 47 48 49 49 50 51 52 53 53 56 57 57 58 59 59 59 59 59 50 50 50 50 50 50 50 50 50 50 |
| 54 55 | | | | | | | | 54 55 |
| 56 57 58 | | | | | | | | 56 57 58 |
| 59 60 | | | | | | | | 59 60 |

| NO | DT | H F | 206 | COT |
|----|----|-----|-----|-----|

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget TEST YEAR 2024 - Simple Average PAGE 2 - 1

| March Marc | LINE | | | | TOTAL | | NORTH | ALL | LINE |
|--|------|---|-------|-------------------|----------------|---|---------------|---------------|----------|
| Page 41 The 22 (1.696,074,077) (461,396,298) (662,266,279) | | ITEM | ALLOC | REFERENCE | | | | | |
| Page 4.1 Line 22 (1.091,675,777) (661,576,278) (682,286,279) | | | | | | | | | |
| 5 STR TACKE TEXTLE DISTRICT OF STREET PLATE CONTRIBUTES 2004.414.600 700.044.180 700.044 | | ELECTRIC PLANT IN SERVICE | | Page 3-1 Line 52 | 3,182,095,019 | | 1,251,434,481 | 1,930,660,538 | 1 2 |
| 5 STRT HANT EXCLUSIONS DESCRIVE HANT CONTRACT 7 STRT CANTENDED HANT CONTRACT 7 STRT CANTENDED HANT CONTRACT 8 STRT HANT EXCLUSIONS DESCRIVE HANT CONTRACT 9 STRT HANT EXCLUSIONS DESCRIVE HANT CONTRACT 1 STRT HANT EXCLUSION DESCRIPTION DESCR | 3 | ACCUMULATED DEPRECIATION | | Page 4-12 Line 22 | (1,093,676,577 | ר | (461,390,298) | (632,286,279 | 3 |
| TANY HEAD FOR PUTURE USE | | NET PLANT EXCLUDING BIG STONE PLANT CAPITALIZED ITEMS | | | 2,088,418,443 | | 790,044,183 | 1,298,374,259 | 5 6 |
| TANY HEAD FOR PUTURE USE | - / | NET CAPITALIZED ITEMS - BIG STONE PLANT | | Page 4-1 Line 28 | 0 | 1 | 0 | 0 | 7 8 |
| The Part Head Por Partice ISSE | | NET ELECTRIC PLANT IN SERVICE | | | 2,088,418,443 | | 790,044,183 | 1,298,374,259 | 9 |
| 11 CONSTRUCTION NORICES Page 5 Line 39 33,967,963 14,774,729 19,273,664 11, 11, 11, 11, 11, 11, 11, 11, 11, 1 | | PLANT HELD FOR FUTURE USE | | Page 4-1 Line 47 | 12,038 | 1 | 4,921 | 7,117 | 11 12 |
| MATERIARS AND SUPPLIES | 13 | CONSTRUCTION WORK IN PROGRESS | | Page 5-1 Line 31 | 1,770,919 | | 780,993 | 989,926 | 13 14 |
| PUBLISTOCKS | 15 | MATERIALS AND SUPPLIES | | Page 5-1 Line 39 | 33,967,093 | 1 | 14,737,429 | 19,229,664 | 15 |
| CISTOMER ADVANCES | 17 | FUELSTOCKS | | Page 5-1 Line 46 | 10,476,711 | | 4,495,117 | 5,981,594 | . 17 |
| 32 33 34 35 36 37 38 39 40 41 42 45 46 47 48 49 50 50 51 51 52 53 54 | | PREPAYMENTS | | Page 5-1 Line 49 | 49,187,428 | 1 | 18,607,498 | 30,579,930 | 19 |
| 32 33 34 35 36 37 38 39 40 41 42 45 46 47 48 49 50 50 51 51 52 53 54 | 21 | CUSTOMER ADVANCES | | Page 5-1 Line 51 | (1,876,522 |) | (709,884) | (1,166,638 | 21 22 |
| 31 32 33 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 51 52 53 53 54 | 23 | CASH WORKING CAPITAL | | Page 5-1 Line 53 | 6,901,493 | 1 | 1,531,801 | 5,369,693 | 23 |
| 31 32 33 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 51 52 53 53 54 | 25 | ACCUMULATED DEFERRED INCOME TAXES | | Page 6-1 Line 16 | (308,347,719 |) | (134,067,234) | (174,280,485 | 25 26 |
| 32 33 34 35 36 37 38 39 40 41 42 45 46 47 48 49 50 50 51 51 52 53 54 | 27 | UNAMORTIZED BALANCE - SPIRITWOOD | | Page 6-1 Line 19 | 0 | 1 | 0 | C | 27 28 |
| 31 32 33 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 51 52 53 53 54 | 29 | UNAMORTIZED RATE CASE EXPENSE | | Page 6-1 Line 22 | 0 | | 0 | C | 29 |
| 33 34 35 35 36 37 38 39 39 40 41 42 42 43 44 45 46 47 48 49 50 51 51 52 53 54 | 31 | TOTAL AVERAGE RATE BASE | | | 1,880,509,883 | - | 695,424,823 | 1,185,085,060 | 31 |
| 35 35 36 37 38 39 40 41 42 41 42 43 44 44 44 44 44 44 | 33 | | | | | 1 | | | 33 |
| 38 39 40 41 42 43 44 44 45 46 47 48 49 50 51 52 53 54 55 55 55 55 55 55 | 35 | | | | | | | | 35 |
| 40 41 42 43 44 45 45 46 47 48 49 50 51 52 53 54 55 55 55 55 55 55 | 37 | | | | | | | | 37 |
| 42 43 44 45 46 47 48 49 50 51 52 53 54 55 | 39 | | | | | | | | 38 39 |
| 42 43 44 45 46 47 48 49 50 51 52 53 54 55 | 40 | | | | | | | | 40 |
| 48. 49. 50. 51. 52. 53. 54. 55. | 42 | | | | | | | | 42 |
| 48. 48. 49. 50. 51. 52. 53. 54. 55. | 43 | | | | | | | | 43 |
| 48. 49. 50. 51. 52. 53. 54. 55. | 45 | | | | | | | | 45 |
| 48. 49. 50. 51. 52. 53. 54. 55. | 46 | | | | | | | | 46 |
| 50 51 52 53 54 55 | 48 | | | | | | | | 48 |
| 54 55 | 49 | | | | | | | | 49 |
| 54 55 | 50 | | | | | | | | 50 |
| 54 55 | 52 | | | | | | | | 52 |
| 55 56 57 58 | 53 | | | | | | | | 53 |
| 56 57 58 58 58 58 58 58 58 58 58 58 58 58 58 58 58 58 58 58 58 58 58 58 58 58 58 58 58 58 58 58 | 55 | | | | | | | | 55 |
| 55 58 | 56 | | | | | | | | 56 |
| | 58 | | | | | | | | 58 |
| 59 60 | 59 | | | | | | | | 59 |

| NORTH | DAKOT | į |
|-------|-------|---|

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakots Budget TEST YEAR 2024 - Simple Average PAGE 3 - 1

| LINE | THE A | ****** | FERC | | TOTAL | NORTH DAKOTA | ALL | LINE NO |
|----------|--|------------------------|-----------------------------|----------------------------|---------------|-----------------|---------------|----------------|
| NO | ITEM | ALLOC | ACCOUNTS | | COMPANY | DAKOTA | OTHER | NO |
| - | | | | | | | | |
| 1 | PLANT IN SERVICE | | | | | | | 1 |
| 2 | A/C 101 & 106 - Direct MN | Direct MN | | | 61,800,001 | 0 | 61,800,001 | 2 |
| 2 | A/C 101 & 106 - Direct ND A/C 101 & 106 - Direct ND | Direct ND | | | 01,000,001 | 0 | 61,800,001 | 2 |
| 4 | A/C 101 & 106 - Direct ND A/C 101 & 106 - Direct SD | Direct ND Direct SD | | | 0 | 0 | 0 | 3 4 |
| - 4 | | Direct SD | | | 61,800,001 | 0 | 61.800.001 | |
| 6 | Subtotal A/C 101 & 106 - Direct Assigned | | | | 61,800,001 | 0 | 61,800,001 | 5 6 7 |
| - 6 | DRODUCTION DE ANTE | | | | | | | 0 |
| / | PRODUCTION PLANT | | | | | 040 504 050 | | 8 |
| 8 | A/C 101 & 106 - BASE DEMAND | E1 | | | 612,179,361 | 268,586,859 | 343,592,502 | 8 |
| 9 | PEAK DEMAND | D1 | | | 403,741,174 | 159,416,909 | 244,324,265 | 9 |
| 10 | BASE ENERGY | E2 | | | 457,103,093 | 205,609,759 | 251,493,334 | 10 |
| 11 | | | | | | | | 11 |
| 12 | SUBTOTAL A/C 101 & 106 | | | | 1,473,023,629 | 633,613,527 | 839,410,101 | 12 |
| 13 | | | | | | | | 13 |
| 14 | A/C 114 - BASE DEMAND | E1 | | | 1,206,597 | 529,381 | 677,216 | 14 |
| 15 | PEAK DEMAND | D1 | | | 381,658 | 150,697 | 230,960 | 15 |
| 16 | BASE ENERGY | E1 | | | 0 | 0 | 0 | 16 |
| 17 | | | | | | | | 17 |
| 18 | SUBTOTAL A/C 114 | 1 | | | 1,588,255 | 680,078 | 908,176 | 18 |
| 19 | | | 1 | | | | | 19 |
| 20 | TOTAL PRODUCTION PLANT | P10 | 310-317, 330-335, 340-347 | | 1,474,611,883 | 634,293,606 | 840,318,278 | 20 |
| 21 | | 1 | | | | | | 21 |
| 22 | | | 1 | | | | | 22 23 |
| 23 | TRANSMISSION PLANT | 1 | | | | | | 23 |
| 24 | A/C 101 & 106 | D2 | | | 550,572,537 | 215,798,006 | 334,774,531 | 24 |
| 25 | A/C 101 & 106 (Direct FERC) | Direct FERC | | | 274,079,794 | 0 | 274,079,794 | 25 |
| 26 | A/C 114 | D2 | | | 58,287 | 22,846 | 35,441 | 26 |
| 27 | | | | | | | | 27 |
| 28 | TOTAL TRANSMISSION PLANT | | 350-350.1, 353-356, 358 | | 824,710,618 | 215,820,852 | 608,889,767 | 28 |
| 29 | | | | | | | | 29 |
| 30 | | | | | | | | 30 |
| 31 | DISTRIBUTION PLANT | | | | | | | 31 32 33 |
| 32 | PRIMARY DEMAND | D3 | 360, 362, 364-365, 367 | | 254,804,754 | 118,538,756 | 136,265,998 | 32 |
| 33 | SECONDARY DEMAND | D4 | 365, 367-369.1 | | 143,014,220 | 69,647,623 | 73,366,597 | 33 |
| 34 | PRIMARY CUSTOMER | C2 | 364-365, 367 | | 119,159,338 | 52,084,671 | 67,074,667 | 34 |
| 35 | SECONDARY CUSTOMER | C3 | 365, 367-369.1, 370.2 | | 87,138,987 | 38,091,927 | 49,047,061 | 35 |
| 36 | STREETLIGHTING | C4 | 364-365, 367, 373 | | 24,540,852 | 10,226,986 | 14,313,866 | 36 |
| 37 | AREA LIGHTING | C5 | 364-365, 367, 371.2 | | 15,570,818 | 8,488,723 | 7,082,095 | 37 |
| 38 | METERS | C6 | 370 | | 64,567,120 | 28,784,055 | 35,783,065 | 38 |
| 39 | LOAD MANAGEMENT | C9 | 370.1 | | 8,899,439 | 3,888,421 | 5,011,018 | 39 |
| 40 | | | | | .,, | .,, | | 40 |
| 41 | TOTAL DISTRIBUTION PLANT | P60 | | | 717,695,528 | 329,751,161 | 387,944,367 | 41 |
| 42 | | | | | 727,070,000 | , | 331,111,031 | 42 |
| 43 | | 1 | | | | | | 43 |
| 44 | GENERAL PLANT | 1 | | | | | | 44 |
| 45 | PRODUCTION | P10 | | | 41,841,785 | 17,997,940 | 23,843,845 | 45 |
| 46 | TRANSMISSION | D2 | | | 19,903,693 | 7,801,292 | 12,102,401 | 46 |
| 47 | DISTRIBUTION | P60 | | | 30,817,789 | 14,159,489 | 16,658,300 | 47 |
| 48 | CUSTOMER ACCOUNTS | OXC | | | 24,517,241 | 10,761,420 | 13,755,822 | 48 |
| 49 | CUSTOMER ACCOUNTS CUSTOMER SERVICE & INFO | OXI | | | 5,696,124 | 2,508,909 | 3,187,215 | 49 |
| 50 | LOAD MANAGEMENT | C9 | 397.3 | | 165,980 | 72,521 | 93,459 | 50 |
| 51 | LOAD SIAMAGESENI | C9 | 397.3 | | 100,980 | / 4,041 | 93,459 | 51 |
| | TOTAL GENERAL PLANT | P90 | 389-398, 390.1-390.3, 391.1 | 201 6 204 2 207 1 207 2 | 122,942,613 | 53,301,572 | 69,641,041 | |
| 52 53 | TOTAL GENERAL PLANT | P90 | 307-398, 390.1-390.3, 391.1 | -391.0, 394.2, 397.1-397.2 | 122,942,613 | 33,301,372 | 69,641,041 | 52 |
| 53 | | 1 | | | | | | 53 54 |
| 55 | TAMELAN COUNTY BY AND | noo | 000 000 | | 40.107. | 10 267 201 | 00.04= | 54 |
| 55 56 | INTANGIBLE PLANT | P90 | 302-303 | | 42,134,377 | 18,267,291 | 23,867,086 | 55 56 |
| 56 57 | | 1 | | | | | | 56 57 |
| | TOTAL DI ANTENI OFFICE | PDFG | | | 0.100.005.000 | 1 051 404 401 | 1.000 ((0.700 | |
| 58 | TOTAL PLANT IN SERVICE | EPIS | | | 3,182,095,019 | 1,251,434,481 | 1,930,660,538 | 58 |
| 59 | | 1 | | | | | | 59 |
| 60 | | | 1 | | | | | 60 |
| 61 | | 1 | | | | | | 61 |
| 62 | | 1 | | | | | | 62 |
| 63 | | 1 | | | | | | 63 |
| 64 | | 1 | | | | | | 64 |
| 65 | | 1 | | | | | | 65 |
| 66 | | | | | | I | | 66 |

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget TEST YEAR 2024 - Simple Average

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| LINE | | 1 | FERC | | TOTAL | NORTH | ı | ALL | LINE |
|----------|---|-------------|----------|------------------------------------|-----------------|-----------------|---|---------------|---|
| NO | ITEM | ALLOC | ACCOUNTS | | COMPANY | DAKOTA | | OTHER | LINE NO |
| 140 | HEN | ALLOC | ACCOUNTS | | COMPANI | DAROTA | | OTHER | NO |
| | | | | | | | | | |
| 1 | ACCUMULATED DEPRECIATION | | | | | | | | 1 |
| 2 | PRODUCTION PLANT | | | | | | | | 2 |
| 3 | BASE DEMAND | E1 | 108, 115 | | (276,623,436) | (121,365,444) | | (155,257,992) | 3 |
| 4 | PEAK DEMAND | D1 | 108, 115 | | (153,052,745) | (60,432,765) | | (92,619,980) | 4 |
| 5 | BASE ENERGY | E2 | 108 | | (142,620,553) | (64,152,219) | | (78,468,334) | 5 |
| 6 | Direct MN | | | | , , , , , , , , | | | | 6 |
| 7 | TOTAL PRODUCTION PLANT | | | | (572,296,735) | (245,950,428) | | (326,346,307) | 7 |
| 8 | | | | | | | | | 8 |
| 9 | | | | | | | | | 9 |
| 10 | TRANSMISSION PLANT | D2 | 108, 115 | | (159,735,443) | (62,608,626) | | (97,126,817) | 10 |
| 11 | TRANSMISSION PLANT (Direct FERC) | Direct FERC | | | (25,180,544) | 0 | | (25,180,544) | 11 |
| 12 | TOTAL TRANSMISSION PLANT | | | | (184,915,987) | (62,608,626) | | (122,307,361) | 12 |
| 13 | | | | | | | | | 13 |
| 14 | | | | | | | | | 14 |
| 15 | DISTRIBUTION PLANT | P60 | 108, 115 | | (268,541,408) | (123,383,576) | | (145,157,832) | 15 |
| 16 | | | | | | | | | 16 |
| 17 | | | | | | | J | | 17 |
| 18 | GENERAL PLANT | P90 | 108 | | (50,534,999) | (21,909,367) | J | (28,625,631) | 18 |
| 19 | | | | | | | J | | 19 |
| 20 | | | | | | | J | | 20 |
| 21 | INTANGIBLE PLANT | P90 | 108 | | (17,387,448) | (7,538,300) | | (9,849,148) | 21 |
| 22 | | | | | | | | | 22 |
| 23 | | | | | | / / / / 000 000 | | | 23 |
| 24 | TOTAL ACCUMULATED DEPRECIATION | | | | (1,093,676,577) | (461,390,298) | | (632,286,279) | 24 |
| 25 | | | | | | | | | 25 |
| 26 | | | | | | E00 044 100 | | | 26 |
| 27 | NET PLANT EXCLUDING BSP CAPITALIZED ITEMS | | | | 2,088,418,443 | 790,044,183 | | 1,298,374,259 | 2/ |
| 28 | | | | | | | | | 28 |
| 29 30 | DOD OADWEAT WITED WITEMO | D10 | | DIRECTLY LOGICATED TO HIDIODICTION | 0 | 0 | | | 29 |
| 31 | BSP CAPITALIZED ITEMS | P10 | | DIRECTLY ASSIGNED TO JURISDICTION | U | 0 | | 0 | 30 |
| 32 | | | | | | | | | 31 |
| 33 | TOTAL NET PLANT IN SERVICE | NEPIS | | | 2,088,418,443 | 790,044,183 | | 1,298,374,259 | 32 |
| 34 | TOTAL NET PLANT IN SERVICE | NEFIS | | | 2,000,410,443 | / 50,044,103 | | 1,290,374,239 | 33 |
| 35 | | | | | | | | | 25 |
| 36 | | | | | | | | | 35 |
| 37 | | | | | | | | | 27 |
| 38 | | | | | | | | | 38 |
| 39 | | | | | | | | | 39 |
| 40 | | | | | | | | | 40 |
| 41 | | | | | | | | | 41 |
| 42 | PLANT HELD FOR FUTURE USE | | | | | | | | 42 |
| 43 | PRODUCTION PLANT | P10 | | | 0 | 0 | J | 0 | 43 |
| 44 | TRANSMISSION PLANT | D2 | | | 9,038 | 3,542 | J | 5,496 | 44 |
| 45 | DISTRIBUTION PLANT | P60 | | | 3,000 | 1,378 | J | 1,622 | 45 |
| 46 | GENERAL PLANT | P90 | | | 0 | 0 | | 0 | 46 |
| 47 | INTANGIBLE PLANT | P90 | | | 0 | 0 | J | 0 | 47 |
| 48 | | | | | | | J | | 48 |
| 49 | TOTAL PLANT HELD FOR FUTURE USE | | 105 | | 12,038 | 4,921 | | 7,117 | 49 |
| 50 | | | | | | | | | 50 |
| 51 | | | | | | | J | | 51 |
| 52 | | | | | | | J | | 52 |
| 53 | | | | | | | | | 53 |
| 54 | | | | | | | J | | 54 |
| 55 | | | | | | | J | | 55 |
| 56 | | | | | | | J | | 56 |
| 57 | | | | | | | | | 57 |
| 58 | | | | | | | J | | 58 |
| 59 | | | | | | | J | | 59 |
| 60 | | | | | | | J | | 1 2 3 4 4 4 4 4 5 5 5 6 6 6 6 5 5 5 6 6 6 6 5 5 5 6 6 6 6 6 6 1 5 5 5 6 6 6 6 |
| 61 | | | | | | | | | 61 |
| 62 | | 1 | | | | | | | 62 |

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget TEST YEAR 2024 - Simple Average

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| LINE | | | FERC | | TOTAL | NORTH | | ALL | LINE |
|----------|---|-------------|------------|--|--------------|--------|------|-------------|--|
| NO | ITEM | ALLOC | ACCOUNTS | | COMPANY | DAKOT | | OTHER | NO |
| | | | | | | | | | |
| _ | CONCERNORY BY BROODERG D'ON AND AND AND AND AND AND AND AND AND AN | | | | | | | | 1 |
| 2 | CONST WORK-IN-PROGRESS - Direct Assigned PRODUCTION PLANT - Direct MN | P10 | | Directly Assigned to Jurisdiction | 0 | | 0 | 0 | 1 |
| 3 | PRODUCTION PLANT - Direct ND | P10 | | Directly Assigned to Jurisdiction | 0 | | 0 | 0 | 2 |
| 4 | PRODUCTION PLANT - Direct SD | P10 | | Directly Assigned to Jurisdiction | 0 | | 0 | 0 | 3 |
| 5 | PRODUCTION PLANT - Direct FERC | Direct FERC | | Directly Assigned to FERC | 0 | | 0 | 0 | 5 |
| 6 | TRANSMISSION PLANT - Direct MN | D2 | | Directly Assigned to Jurisdiction | 0 | | 0 | 0 | 6 |
| 7 | TRANSMISSION PLANT - Direct ND | D2 | | Directly Assigned to Jurisdiction | 0 | | 0 | 0 | 7 |
| 8 | TRANSMISSION PLANT - Direct SD | D2 | | Directly Assigned to Jurisdiction | 0 | | 0 | 0 | 8 |
| 9 | TRANSMISSION PLANT - Direct FERC | Direct FERC | | Directly Assigned to FERC | 0 | | 0 | 0 | 9 |
| 10 | DISTRIBUTION PLANT - Direct MN | P60 | | Directly Assigned to Jurisdiction | 0 | | 0 | 0 | 10 |
| 11 | DISTRIBUTION PLANT - Direct ND | P60 | | Directly Assigned to Jurisdiction | 0 | | 0 | 0 | 11 |
| 12 | DISTRIBUTION PLANT - Direct SD | P60 | | Directly Assigned to Jurisdiction | 0 | | 0 | 0 | 12 |
| 13 | DISTRIBUTION PLANT - Direct FERC | Direct FERC | | Directly Assigned to FERC | 0 | | 0 | 0 | 13 |
| 14 | GENERAL PLANT - Direct MN | P90 | | Directly Assigned to Jurisdiction | 0 | | 0 | 0 | 14 |
| 15 | GENERAL PLANT - Direct ND | P90 | | Directly Assigned to Jurisdiction | 0 | | 0 | 0 | 15 |
| 16 | GENERAL PLANT - Direct SD | P90 | | Directly Assigned to Jurisdiction | 0 | | 0 | 0 | 16 |
| 17 | GENERAL PLANT - Direct FERC | Direct FERC | | Directly Assigned to FERC | 0 | | 0 | 0 | 17 |
| 18 | INTANGIBLE PLANT - Direct MN | P90 | | Directly Assigned to Jurisdiction | 0 | | 0 | 0 | 18 |
| 19 | INTANGIBLE PLANT - Direct ND | P90 | | Directly Assigned to Jurisdiction | 0 | | 0 | 0 | 19 |
| 20 | INTANGIBLE PLANT - Direct SD INTANGIBLE PLANT - Direct FERC | | | Directly Assigned to Jurisdiction | 0 | | 0 | 0 | 20 |
| 21 22 | INTANGIBLE PLANT - Direct FERC TOTAL CWIP - Direct Assigned | Direct FERC | | Directly Assigned to FERC ALLOWED ONLY IN MN & FERC | 0 | | 0 | 0 | 21 |
| 23 | TOTAL CWIT - Direct Assigned | | | ALLOWED ONLY IN MIN & PERC | U | - | - | U | 22 |
| 24 | | | | | | | | | 23 |
| 25 | CONST WORK-IN-PROGRESS - SHORT-TERM | | | | | | | | 25 |
| 26 | PRODUCTION PLANT | P10 | | | 0 | | 0 | n | 26 |
| 27 | TRANSMISSION PLANT | D2 | | | 359,000 | 140 | 711 | 218,289 | 27 |
| 28 | DISTRIBUTION PLANT | P60 | | | 1,086,337 | 499 | | 587,211 | 28 |
| 29 | GENERAL PLANT | P90 | | | 325,581 | 141 | | 184,426 | 29 |
| 30 | INTANGIBLE PLANT | P90 | | | 0 | | 0 | 0 | 30 |
| 31 | | | | | | | | | 31 |
| 32 | TOTAL CWIP - SHORT-TERM | | | ALLOWED ONLY IN MN, ND & FERC | 1,770,919 | 780 | 993 | 989,926 | 32 |
| 33 | | | | | | | | | 33 |
| 34 | | | | | | | | | 34 |
| 35 | CONST WORK-IN-PROGRESS - LONG TERM | | | | | | | | 35 |
| 36 | PRODUCTION PLANT (AFUDC Projects) | P10 | | | 0 | | 0 | 0 | 36 |
| 37 | PRODUCTION PLANT (Rider Projects) | P10 | | | 0 | | 0 | 0 | 37 |
| 38 | TRANSMISSION PLANT (AFUDC Projects) | D2 | | | 0 | | 0 | 0 | 38 |
| 39 | TRANSMISSION PLANT (Rider Projects) | D2 | | | 0 | | 0 | 0 | 39 |
| 40 | DISTRIBUTION PLANT | P60 | | | 0 | | 0 | 0 | 40 |
| 41 42 | GENERAL PLANT INTANGIBLE PLANT | P90 P90 | | | 0 | | 0 | 0 | 41 |
| 43 | INTANGIBLE PLANT | P90 | | | U | | 0 | U | 42 |
| 44 | TOTAL CWIP - LONG TERM - AFUDC Projects | | | ALLOWED ONLY IN MN & FERC | 0 | | 0 | 0 | 43 |
| 45 | TOTAL CWIP - LONG TERM - APODE Projects TOTAL CWIP - LONG TERM - Rider Projects | | | ALLOWED ONLY IN MIN & PERC | 0 | | 0 | 0 | 45 |
| 46 | TOTAL CWIT - LONG TERM - Rider Projects | | | | 0 | | 0 | 0 | 46 |
| 47 | | | | | | | | | 47 |
| 48 | TOTAL CONSTRUCTION WORK-IN-PROGRESS | | 107 | | 1,770,919 | 780 | 993 | 989,926 | 48 |
| 49 | | | | | , , | | | | 49 |
| 50 | | | | | | | | | 50 |
| 51 | MATERIALS & SUPPLIES | | | | | | | | 51 |
| 52 | PRODUCTION | P10 | | | 8,651,753 | 3,721 | | 4,930,264 | 52 |
| 53 | TRANSMISSION | D2 | | | 9,116,226 | 3,573 | | 5,543,103 | 53 |
| 54 | DISTRIBUTION | P60 | | | 16,199,114 | 7,442 | 817 | 8,756,297 | 54 |
| 55 | | | | [| | | | | 55 |
| 56 | TOTAL MATERIALS AND SUPPLIES | | 154, 158.1 | 1 | 33,967,093 | 14,737 | 429 | 19,229,664 | 56 |
| 57 | | | | | | | | | 57 |
| 58 | | | | | | | | | 58 |
| 59 | FUELSTOCKS COAL STOCKS | E1 | | | 8,165,846 | 3,582 | 674 | 4 500 150 | 59 |
| 60 | COAL STOCKS FUEL OIL STOCKS | | | | | | | 4,583,172 | 60 |
| 61 62 | FUEL OIL STUCKS | D1 | | | 2,310,865 | 912 | 440 | 1,398,422 | 61 |
| 63 | TOTAL FUEL STOCKS | | 1510 | [| 10,476,711 | 4,495 | 117 | 5,981,594 | 62 |
| 64 | TOTAL TOTAL OTO CRO | | 1310 | | 10,770,711 | 4,453 | 447 | 3,701,394 | 64 |
| 65 | | | | | | | | | 65 |
| 66 | PREPAYMENTS | NEPIS | 128, 228.3 | | 49,187,428 | 18,607 | 498 | 30,579,930 | 66 |
| 67 | | | -20, 220.0 | | . 5,207, 120 | 10,007 | 1.5 | 23,073,300 | 67 |
| 68 | CUSTOMER ADVANCES | NEPIS | 235, 253 | | (1,876,522) | (709 | 884) | (1,166,638) | 68 |
| 69 | | | | | . ,, | (, | 1 | . , , , | 69 |
| 70 | CASH WORKING CAPITAL | ox | | SEPARATELY CALCULATED BY JURISDIC | 6,901,493 | 1,531 | 801 | 5,369,693 | 70 |
| 71 | | | | | | | | | 71 |
| 72 | | | | | | | | | 72 |
| 73 74 | | | | | | | | | 73 |
| 74 | | | | | | | | | 74 |
| 75 | | | | | | | | | 75 |
| 76 | | | | | | | | | 2 3 4 4 5 5 6 6 7 7 8 8 9 9 10 10 11 12 13 13 14 15 16 16 16 16 16 16 16 16 16 16 16 16 16 |
| 77 | | | | | | | | | 77 |

| NORTH | DAKOT | į |
|-------|-------|---|

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget TEST YEAR 2024 - Simple Average



| LINE | | | FERC | TOTAL | NORTH | ALL | LINE |
|----------|---|----------------|---------------------------------|---------------|---------------|---------------|---|
| NO | ITEM | ALLOC | ACCOUNTS | COMPANY | DAKOTA | OTHER | NO |
| | | | | | | | |
| | | | | | | | |
| 1 | ACCUMULATED DEFFERED INCOME TAXES | | | | | | 1 |
| 2 | ITEMS SD FLOWS THROUGH FEDERAL | NPMNR | | (27,894) | (11.560) | (1 6 006) | 2 |
| 4 | FEDERAL MINNESOTA | NPMNR | | (27,894) | (11,568) | (16,326) | 3 |
| 5 | NORTH DAKOTA | NPISN | | 0 | 0 | 0 | |
| 6 | NORTH DAROTA | 141 1514 | | 0 | 0 | o o | 6 |
| 7 | SUBTOTAL | | | (27,894) | (11,568) | (16,326) | 7 |
| 8 | | | | | | | 8 |
| 9 | ALLOTHER | | | | | | 9 |
| 10 | FEDERAL | NEPIS EXDA | | (268,116,065) | (115,026,537) | (153,089,527) | 10 |
| 11 | FEDERAL (Direct FERC) | Direct FERC | | (20,921,619) | 0 | (20,921,619) | 11 |
| 12 | MINNESOTA NORTH DAKOTA | NPISM NPISN | | (19,282,142) | (19,029,129) | (253,013) | 12 |
| 14 | NORTH DAROTA | 141 1514 | | (19,202,142) | (17,027,127) | (233,013) | 14 |
| 15 | SUBTOTAL | | | (308,319,825) | (134,055,667) | (174,264,159) | 15 |
| 16 | | | | | | | 16 |
| 17 | TOTAL ACCUMULATED DEFERRED INCOME TAXES | | 190, 255, 281-283 | (308,347,719) | (134,067,234) | (174,280,485) | 17 |
| 18 | | | | | | | 18 |
| 19 | | | | | | | 19 |
| 20 | UNAMORTIZED BALANCE - SPIRITWOOD PLANT | P10 | DIRECTLY ASSIGNED TO JURISDICTI | ON 0 | 0 | 0 | 20 |
| 21 | | | | | | | 21 |
| 23 | UNAMORTIZED RATE CASE EXPENSES | R10 | DIRECTLY ASSIGNED TO JURISDICTI | ON 0 | 0 | 0 | 22 |
| 24 | UNAMORTIZED RATE CASE EXTENSES | KIO | DIRECTE! ASSIGNED TO SURISDICT! | 014 | 0 | o o | 23 |
| 25 | | | | | | | 25 |
| 26 | | | | | | | 26 |
| 27 | | | | | | | 27 |
| 28 | TOTAL AVERAGE RATE BASE | | | 1,880,509,883 | 695,424,823 | 1,185,085,060 | 28 |
| 29 | | | | | | | 29 |
| 30 | | | | | | | 30 |
| 31 32 | | | | | | | 31 |
| 33 | | | | | | | 32 |
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| 40 41 | | | | | | | 40 |
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| 43 | | | | | | | 43 |
| 44 | | | | | | | 44 |
| 45 | | | | | | | 1 2 2 3 3 4 4 4 5 5 5 6 6 7 7 8 8 9 9 10 11 11 12 13 13 14 11 15 16 16 17 17 18 18 19 19 20 19 21 22 22 23 23 24 24 1 25 26 27 27 27 27 28 29 29 30 30 31 31 32 2 33 34 34 35 35 36 36 36 36 37 37 37 37 37 38 38 38 39 39 9 9 40 40 41 1 41 42 42 42 43 44 44 45 46 46 47 48 48 49 55 5 55 55 55 55 55 55 55 55 55 55 55 |
| 46 | | | | | | | 46 |
| 47 | | | | | | | 47 |
| 48 | | | | | | | 48 |
| 49 50 | | | | | | | 49 |
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| 52 | | | | | | | 51 |
| 53 | | | | | | | 53 |
| 54 | | | | | | | 54 |
| 55 | | | | | | | 55 |

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget TEST YEAR 2024 - Simple Average

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| | | | mor | MODERY | 47.7 | T |
|------------|--|-------|-------------|-----------------|--------------|---|
| LINE NO | ITEM | ALLOC | TOTAL | NORTH DAKOTA | ALL OTHER | LINE NO |
| NO | HEM | ALLUC | COMPANY | DAKOTA | OTHER | NO |
| \vdash | | | | | | |
| 1 | OPERATING REVENUES | | | | | 1 |
| 2 | SALES OF ELECTRICITY | | 464,659,58 | 182.782.835 | 281,876,746 | 2 |
| 3 | OTHER OPERATING REVENUE | | 62,763,924 | | 50,510,245 | 2 |
| 4 | OTHER OF ERATING REVENUE | | 02,703,92 | 12,200,079 | 30,310,243 | 3 |
| 5 | TOTAL OPERATING REVENUE | | 527,423,500 | 195,036,514 | 332,386,991 | 5 |
| 6 | TOTAL OF ERATING REVENUE | | 327,423,300 | 170,000,014 | 332,360,991 | 6 |
| 7 | | | | | | 7 |
| 8 | OPERATING EXPENSES | | | | | , |
| 9 | PRODUCTION EXPENSES | | 199,374,08 | 88,254,904 | 111,119,180 | 0 |
| 10 | TRANSMISSION EXPENSES | | 35,939,490 | | 21,852,935 | 10 |
| 11 | DISTRIBUTION EXPENSES | | 18,488,356 | | 10,095,125 | 11 |
| 12 | CUSTOMER ACCOUNTING EXPENSES | | 16,621,213 | | 9,325,619 | 12 |
| 13 | CUSTOMER SERVICE AND INFORMATION EXPENSES | | 12,622,058 | | 11,291,041 | 13 |
| 14 | SALES EXPENSES | | 583.45 | | 447.585 | 14 |
| 15 | ADMINISTRATIVE AND GENERAL EXPENSES | | 50,936,338 | | 30,165,742 | 15 |
| 16 | CHARITABLE CONTRIBUTIONS | | 50,550,000 | 20,770,070 | 00,100,712 | 16 |
| 17 | DEPRECIATION EXPENSE | | 80,703,774 | 33,165,285 | 47,538,489 | 10 |
| 18 | AMORTIZATION OF BIG STONE PLANT CAPITALIZED COSTS | | 00,700,77 | | 17,000,107 | 18 |
| 19 | SPIRITWOOD AMORTIZATION | | | | 0 | 1 1 2 3 4 4 4 4 5 5 6 6 6 6 5 5 5 5 5 5 5 6 5 6 |
| 20 | GENERAL TAXES | | 18,693,896 | | 11,590,384 | 20 |
| 21 | Olivination Titalia | | 10,030,030 | 7,100,012 | 11,070,001 | 21 |
| 22 | TOTAL OPERATING EXPENSES | | 433,962,668 | 180,536,567 | 253,426,100 | 22 |
| 23 | TOTAL OF ERATING EATENSES | | 455,902,000 | 100,000,007 | 233,420,100 | 22 |
| 24 | | | | 0 | | 23 |
| 25 | NET OPERATING INCOME BEFORE INCOME TAXES | | 93,460,838 | 14,499,947 | 78,960,891 | 25 |
| 26 | NEI OFERATING INCOME BEFORE INCOME TAXES | | 93,460,830 | 14,455,547 | /8,900,891 | 25 |
| 26 | | | | | | 26 |
| 28 | INCOME TAX EXPENSE | | | | | 2/ |
| 28 | | | (6.600.477 | (2,939,619) | (3,688,854) | 28 |
| 30 | INVESTMENT TAX CREDIT DEFERRED INCOME TAXES | | (6,628,472 | | | 29 |
| | | | 8,207,59 | | 10,757,907 | 30 |
| 31 | INCOME TAXES | | (1,284,272 | (1) | (1,284,271) | 31 |
| 32 | | | | (5.400.000) | | 32 |
| 33 34 | TOTAL INCOME TAX EXPENSE | | 294,850 | (5,489,932) | 5,784,782 | 33 |
| 35 | | | | | | 34 |
| 36 | | | | | | 35 |
| | | | | 19,989,879 | | 36 |
| 37 | NET OPERATING INCOME | | 93,165,988 | 19,989,879 | 73,176,109 | 37 |
| 38 | | | | | | 38 |
| | | | | | | 39 |
| 40 | Allowance for Funds Used During Construction | | 6,315,997 | | 6,315,997 | 40 |
| 41 | Allowance for Funds Used During Construction - MN Only | | 9 | | 0 | 41 |
| 42 | Allowance for Funds Used During Construction - SD Only | | 6 015 000 | | 0 | 42 |
| 43 | TOTAL ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION | | 6,315,997 | 0 | 6,315,997 | 43 |
| 44 | | | | | | 44 |
| 45 | | | | 0 | l | 45 |
| 46 | TOTAL AVAILABLE FOR RETURN | | 99,481,98- | 19,989,879 | 79,492,105 | 46 |
| 47 | | | | | | 47 |
| 48 | | | | | | 48 |
| 49 | | | | | | 49 |
| 50 | | | | | | 50 |
| 51 | AVERAGE CENTS PER KWH | | | | | 51 |
| 52 | | | | | | 52 |
| 53 | | | | | | 53 |
| 54 | | | | | | 54 |
| 55 | | | | | | 55 |
| 56 | | | | | | 56 |
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OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget TEST YEAR 2024 - Simple Average

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| _ | | | | | | 1 | | |
|----------|---|-------------|-------------------|------------------------------------|-------------|-------------|-------------|--|
| LINE | | | FERC | | TOTAL | NORTH | ALL | LINE |
| NO | ITEM | ALLOC | ACCOUNTS | | COMPANY | DAKOTA | OTHER | NO |
| \vdash | | | | | | | | |
| _ | OPERATING RESIDENCE | | | | | | | 1 |
| 1 | OPERATING REVENUES | | | | | | | 2 |
| 3 | SALES OF ELECTRICITY | R10 | 440, 442, 444-445 | 108, 115 | 464,659,581 | 182,782,835 | 281,876,746 | 3 |
| 4 | SALES OF ELECTRICITY | KIU | 440, 442, 444-443 | 106, 115 | 404,039,361 | 102,702,033 | 281,870,740 | 3 |
| 5 | | | | | | | | - |
| 6 | OTHER OPERATING REVENUES | | | | | | | 4 5 6 7 |
| 7 | SALES FOR RESALE | | | | | | | 7 |
| 8 | MUNICIPALITIES & OFF SYSTEM SALES | | | DIRECTLY ASSIGNED TO FERC JURISDIC | 0 | 0 | 0 | 8 |
| 9 | NON-ASSOCIATAED UTILITIES, CO-OPS & OPA | | | DIRECTEL ASSIGNED TO PERC SCRISDIC | 0 | 0 | · · | 9 |
| 10 | BUY SELL TRANSACTIONS | D2 | | | 0 | 0 | 0 | 10 |
| 11 | ALL OTHER TRANSACTIONS | | | | - | | - | 11 |
| 12 | BASE DEMAND | E1 | | | 0 | 0 | 0 | 12 |
| 13 | PEAK DEMAND | D1 | | | 0 | 0 | 0 | 13 |
| 14 | BASE ENERGY | E2 | | | 6,947,794 | 3,125,191 | 3,822,604 | 14 |
| 15 | PEAK ENERGY | D1 | | | 0 | 0 | 0 | 15 |
| 16 | | | | | | | Ü | 16 |
| 17 | TOTAL ALL OTHER TRANSACTIONS | | | | 6,947,794 | 3,125,191 | 3,822,604 | 17 |
| 18 | | | | | | | | 18 |
| 19 | TOTAL SALES FOR RESALE | | | | 6,947,794 | 3,125,191 | 3,822,604 | 19 |
| 20 | | | | | | | | 20 |
| 21 | | | | | | | | 21 |
| 22 | OTHER ELECTRIC REVENUES | | | | | | | 22 |
| 23 | LATE FEES | C1 | 450 | DIRECTLY ASSIGNED TO JURISDICTION | 809,880 | 316,187 | 493,694 | 23 24 |
| 24 | CONNECTION FEES | C1 | 451 | DIRECTLY ASSIGNED TO JURISDICTION | 340,532 | 136,812 | 203,720 | 24 |
| 25 | RENT FROM ELECTRIC PROPERTY | NEPIS | 454 | | 435,931 | 164,912 | 271,019 | 25 |
| 26 | RENT FROM ELECTRIC PROPERTY - BIG STONE | NEPIS | 454 | | 0 | 0 | 0 | 25 26 27 28 29 30 31 |
| 27 | RENT FROM ELECTRIC PROPERTY - COYOTE | NEPIS | 454 | | 0 | 0 | 0 | 27 |
| 28 | OTHER MISC ELECTRIC REVENUE | NEPIS | 456 | | 1,395,880 | 528,058 | 867,822 | 28 |
| 29 | OTHER MISC ELECTRIC REVENUE - MN | C1 | 456 | DIRECTLY ASSIGNED TO JURISDICTION | 0 | 0 | 0 | 29 |
| 30 | OTHER MISC ELECTRIC REVENUE - ND | C1 | 456 | DIRECTLY ASSIGNED TO JURISDICTION | 0 | 0 | 0 | 30 |
| 31 | OTHER MISC ELECTRIC REVENUE - SD | C1 | 456 | DIRECTLY ASSIGNED TO JURISDICTION | 0 | 0 | 0 | 31 |
| 32 | ITA DEFICIENCY PAYMENTS | NEPIS | 456 | | 848,757 | 321,083 | 527,674 | 32 33 |
| 33 | | NEPIS | | | 0 | 0 | 0 | 33 |
| 34 | MISCELLANEOUS SERVICES | NEPIS | | | 0 | 0 | 0 | 34 |
| 35 | WHEELING | | 456 | DIRECTLY ASSIGNED TO FERC JURISDIC | 425,279 | 0 | 425,279 | 35 |
| 36 | LOAD CONTROL AND DISPATCH | D2 | 456 | | 19,546,874 | 7,661,436 | 11,885,438 | 36 |
| 37 | LOAD CONTROL AND DISPATCH (Direct FERC) | Direct FERC | 456 | DIRECTLY ASSIGNED TO FERC JURISDIC | 32,012,996 | 0 | 32,012,996 | 37 |
| 38 | RESIDENTIAL CONSERVATION SERVICES | C1 | 456 | DIRECTLY ASSIGNED TO JURISDICTION | 0 | 0 | 0 | 38 |
| 39 40 | TOTAL OTHER ELECTRIC REVENUES | | | | 55,816,129 | 9,128,488 | 46,687,641 | 39 |
| 40 | TOTAL OTHER ELECTRIC REVENUES | | | | 55,816,129 | 9,120,400 | 46,687,641 | 40 41 42 43 |
| 42 | TOTAL OTHER OPERATING REVENUES | | | | 62,763,924 | 12,253,679 | 50,510,245 | 41 |
| 43 | TOTAL OTHER OPERATING REVENUES | | | | 62,/63,924 | 12,233,079 | 50,510,245 | 42 |
| 44 | | | | | | 0 | | 43 |
| 45 | TOTAL OPERATING REVENUES | | | | 527,423,505 | 195,036,514 | 332,386,991 | 45 |
| 46 | TOTAL OF EXATING REVENUES | | | | 327,423,303 | 173,030,314 | 332,380,991 | 45 |
| 46 | | | | | | | | 46 47 |
| 48 | | | | | | | | 48 |
| 48 | | | | | | | | 48 49 |
| 50 | | | | | | | | 50 |
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| 57 | | | | | | | | 52 53 54 55 56 57 58 59 60 |
| 58 | | | | | | | | 58 |
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OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget TEST YEAR 2024 - Simple Average

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| LINE | | | FERC | TOTAL | NORTH | ALL | LINE |
|-----------|--|-------------|---|--------------------|--------------------|---------------------|---|
| NO | ITEM | ALLOC | ACCOUNTS | COMPANY | DAKOTA | OTHER | NO |
| \square | | | | | | | |
| \vdash | | | | | | | |
| 2 | OPERATING EXPENSES PRODUCTION EXPENSES | | | | | | 1 |
| 3 | PRODUCTION EXPENSES PROD EXPENSES EXCLUDING PURCHASED POWER | | | | | | 2 |
| 4 | BASE DEMAND | E1 | 500, 502, 505-507, 509-511, 535, 537-543, 546, 548-554, 556-557 | 16,248,297 | 7,128,759 | 9,119,538 | 4 |
| 5 | PEAK DEMAND | D1 | 500, 502, 506-507, 509-511, 535, 537-543, 546, 548-554, 556-557 | 8,794,983 | 3,472,693 | 5,322,291 | 5 |
| 6 | BASE ENERGY | E2 | 501, 512-514, 544-546, 548-554 | 70,075,389 | 31,520,644 | 38,554,745 | 6 |
| 7 | PEAK ENERGY | D1 | 547 | 10,397,281 | 4,105,359 | 6,291,922 | 7 |
| 8 | BASE DEMAND (Direct MN) | | | 0 | 0 | 0 | 8 |
| 9 | PEAK DEMAND (Direct MN) | | | 377,143 | 0 | 377,143 | 9 |
| 10 | | | | | | | 10 |
| 11 | TOTAL EXCLUDING PURCHASED POWER | | | 105,893,094 | 46,227,455 | 59,665,639 | 11 |
| 12 13 | | | | | 0 | | 12 |
| 14 | PURCHASED POWER | | | | ŏ | | 14 |
| 15 | BUY SELL TRANSACTIONS | D2 | | 0 | 0 | 0 | 15 |
| 16 | ALL OTHER TRANSACTIONS | | | | 0 | | 16 |
| 17 | BASE DEMAND | E1 | 555 | 1,921,959 | 843,238 | 1,078,721 | 17 |
| 18 | PEAK DEMAND | D1 | | 0 | 0 | 0 | 18 |
| 19 | BASE ENERGY | E2 | 555 | 91,559,032 | 41,184,212 | 50,374,820 | 19 |
| 20 | PEAK ENERGY | D1 | | 0 | U | 0 | 20 |
| 21 22 | TOTAL ALL OTHER TRANSACTIONS | 1 | | 93,480,991 | 42,027,450 | 51,453,541 | 21 |
| 23 | TOTAL ALL OTHER TRANSACTIONS | | | 90,400,991 | 42,027,430 | 31,433,341 | 22 23 |
| 24 | TOTAL PURCHASED POWER | 1 | | 93,480,991 | 42,027,450 | 51,453,541 | 24 |
| 25 | | | | | | 1,11,11 | 25 |
| 26 | TOTAL PRODUCTION EXPENSES | | | 199,374,085 | 88,254,904 | 111,119,180 | 26 |
| 27 | | | | | | | 27 |
| 28 | | 1 | | | | | 28 |
| 29 | TRANSMISSION EXPENSES | D2 | 560, 561.1-561.2, 561.4-561.6, 562-563, 565-568, 569.1-569.3, 570-573 | 35,939,490 | 14,086,555 | 21,852,935 | 29 |
| 30 31 | TRANSMISSION EXPENSES (Direct MN) TRANSMISSION EXPENSES (Direct FERC) | Direct FERC | | 0 | 0 | 0 | 30 |
| 31 | TRANSMISSION EXPENSES (Direct FERC) TOTAL TRANSMISSION EXPENSES | Direct FERC | | 35,939,490 | 14,086,555 | 21,852,935 | 31 |
| 33 | TOTAL AREAGONISSION EATENSES | 1 | | 33,232,720 | 17,000,000 | 21,002,933 | 32 33 |
| 34 | | 1 | | | | | 34 |
| 35 | DISTRIBUTION EXPENSES | 1 | | | | | 35 |
| 36 | PRIMARY DEMAND | D3 | 580-584, 588-590, 592-594, 598 | 5,199,469 | 2,418,866 | 2,780,603 | 36 |
| 37 | SECONDARY DEMAND | D4 | 580-581, 583-584, 588, 590, 593-595, 598 | 2,273,887 | 1,107,378 | 1,166,509 | 37 |
| 38 | PRIMARY CUSTOMER | C2 | 580-581, 583-584, 588-590, 593-594, 598 | 3,917,270 | 1,712,243 | 2,205,027 | 38 |
| 39 | SECONDARY CUSTOMER | C3 | 580-581, 583-584, 587-588, 590, 593-595, 598 | 1,431,452 | 625,745 | 805,707 | 39 |
| 40 41 | STREETLIGHTING AREA LIGHTING | C4 C5 | 580-581, 583-585, 588-590, 593-594, 596, 598 580-581, 583-584, 588-590, 593-594, 598 | 526,349 183,855 | 219,347 100,232 | 307,002 83,623 | 40 |
| 41 | AREA LIGHTING METERS | C5 C6 | 580-581, 583-584, 588-590, 593-594, 598 580-581, 586, 588, 597-598 | 4,956,073 | 2,209,420 | 83,623 2,746,653 | 41 |
| 43 | LOAD MANAGEMENT | C9 | 300-301, 300, 300, 397-390 | 4,956,073 | 2,209,420 | 2,746,653 | 42 |
| 44 | The second secon | 0, | | • | | | 44 |
| 45 | TOTAL DISTRIBUTION | OXD | | 18,488,356 | 8,393,231 | 10,095,125 | 45 |
| 46 | | | | | | | 46 |
| 47 | | | | | | | 1 2 2 3 3 4 4 4 5 5 5 6 6 6 7 7 8 8 9 9 10 10 11 1 12 13 13 14 14 15 16 16 17 7 18 19 19 19 19 19 19 19 19 19 19 19 19 19 |
| 48 | CUSTOMER ACCOUNTING EXPENSES | 1 | | | | | 48 |
| 49 | METER READING | C7 | 901-902 | 6,074,375 | 2,685,754 | 3,388,622 | 49 |
| 50 | OTHER | C8 | 901, 903-905 | 10,546,838 | 4,609,841 | 5,936,997 | 50 |
| 51 52 | TOTAL CUSTOMER ACCOUNTS | oxc | | 16,621,213 | 7,295,595 | 9,325,619 | 51 |
| 53 | TOTAL COSTOSIER ACCOUNTS | OAC | | 10,021,213 | /,273,373 | 9,323,019 | 52 |
| 54 | | 1 | | | | | 54 |
| 55 | | | | | | | 55 |
| 56 | | | | | | | 56 |
| 57 | | 1 | | | | | 57 |
| 58 | | 1 | | | | | 58 |
| 59 | | 1 | | | | | 59 |
| 60 | | 1 | | | | | 60 |
| 61 62 | | | | | | | 61 |
| 63 | | | | | | | 62 |
| 64 | | 1 | | | | | 64 |
| 65 | | | | | | | 65 |
| | | | | | | | |

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget TEST YEAR 2024 - Simple Average

AGE 10 - 1

| | | 1 | | | | MODERA | | T |
|------------|--|----------|---------------------|-----------------------------------|--------------------|-----------------|--------------------|--|
| LINE NO | ITEM | ALLOC | FERC ACCOUNTS | | TOTAL COMPANY | NORTH DAKOTA | ALL OTHER | LINE NO |
| NO | HEM | ALLOC | ACCOUNTS | | COMPANY | DAKOTA | OTHER | NO |
| | | | | | | | | |
| 1 | CUSTOMER SERVICE & INFORMATION EXPENSE | | | | | | | 1 |
| 2 | CONSERVATION & PROMOTIONAL REBATES | C1 | 908 | DIRECTLY ASSIGNED TO JURISDICTION | 9,600,172 | 0 | 9,600,172 | 2 |
| 3 | OTHER | C1 | 907-910 | | 3,021,886 | 1,331,017 | 1,690,869 | 3 |
| 4 | | | | | | | | 4 |
| 5 | TOTAL CUSTOMER SERV & INFORMATION EXP | OXI | | | 12,622,058 | 1,331,017 | 11,291,041 | 5 |
| 6 | | | | | | | | 6 |
| 7 | | | | | | | | 7 |
| 8 | SALES EXPENSES | | | | | | | 8 |
| 9 10 | OFF-PEAK DEVELOPMENT OTHER | C1 C1 | 912 912-913, 916 | DIRECTLY ASSIGNED TO JURISDICTION | 274,978 308,479 | (0) 135,872 | 274,979 172,606 | 9 |
| 11 | OTHER | CI | 912-913, 916 | | 308,479 | 135,672 | 1/2,606 | 10 |
| 12 | TOTAL SALES EXPENSES | | | | 583,457 | 135,872 | 447.585 | 11 |
| 13 | TOTAL SALES EAT ENGES | | | l I | 363,437 | 133,072 | 447,303 | 13 |
| 14 | | | | | | | | 14 |
| 15 | ADMINISTRATIVE & GENERAL EXPENSES | | | | | | | 15 |
| 16 | SALARIES, SUPPLIES, PENSIONS & BENEFITS | | | | | | | 16 |
| 17 | PRODUCTION | OXPD | | | 11,088,805 | 4,706,353 | 6,382,452 | 17 |
| 18 | TRANSMISSION | D2 | | | 5,274,827 | 2,067,479 | 3,207,348 | 18 |
| 19 | DISTRIBUTION | OXD | | | 8,167,253 | 3,707,720 | 4,459,534 | 19 |
| 20 | CUSTOMER ACCOUNTS | OXC | | | 6,497,498 | 2,851,965 | 3,645,533 | 20 |
| 21 | CUSTOMER SERVICE & INFO | C1 | | | 1,509,573 | 664,905 | 844,668 | 21 |
| 22 | | | | | | | <u> </u> | 22 |
| 23 | TOTAL SALARIES, SUPPLIES, PENSIONS, AND BENEFITS | | 920-922, 926 | | 32,537,956 | 13,998,421 | 18,539,535 | 23 |
| 25 | LOAD MANAGEMENT EXPENSES | C9 | | | 0 | 0 | 0 | 24 |
| 26 | LOAD SIANAGESIENT EAFENSES | C9 | | | U | 0 | 0 | 25 |
| 27 | OUTSIDE SERVICES | NEPIS | 923 | | 1,083,910 | 410.041 | 673,869 | 20 |
| 28 | O TOTAL DELICATION | 1121 10 | 720 | | 1,000,710 | 110,011 | 070,007 | 28 |
| 29 | PROPERTY INSURANCE | NEPIS | 924 | | 4,230,959 | 1,600,563 | 2,630,396 | 29 |
| 30 | | | | | , , | ,,,,,,, | ,, | 30 |
| 31 | INJURIES & DAMAGES | NEPIS | 925 | | 4,536,918 | 1,716,306 | 2,820,612 | 31 |
| 32 | | | | | | | | 32 |
| 33 | REGULATORY COMMISSION EXPENSE | R10 | 928 | DIRECTLY ASSIGNED TO JURISDICTION | 3,510,684 | 861,954 | 2,648,730 | 33 |
| 34 | | | | | | | | .34 |
| 35 | GENERAL ADVERTISING | C1 | 930.1 | | 0 | 0 | 0 | 35 |
| 36 37 | | | | | | 0.100.011 | | 36 |
| 37 | MISCELLANEOUS, RENTS, MAINTENANCE | P90 | 930.2, 931, 935 | | 5,035,910 | 2,183,311 | 2,852,599 | 3/ |
| 39 | TOTAL ADMINISTRATIVE & GENERAL EXP | | | | 50,936,338 | 20,770,596 | 30,165,742 | 30 |
| 40 | TOTAL ADMINISTRATIVE & GENERAL EAT | | | | 30,930,330 | 20,770,330 | 30,103,742 | 40 |
| 41 | | | | | | | | 41 |
| 42 | CHARITABLE CONTRIBUTIONS | C1 | 426.1 | DIRECTLY ASSIGNED TO JURISDICTION | 0 | 0 | 0 | 42 |
| 43 | | | | | | | | 43 |
| 44 | | | | | | 0 | | 44 |
| 45 | | | | | | | | 1 2 3 3 4 4 4 5 5 6 6 6 7 7 8 8 9 100 111 112 12 13 13 14 15 15 16 16 16 16 16 16 16 16 16 16 16 16 16 |
| 46 | TOTAL O & M EXPENSES | | | | 334,564,997 | 140,267,770 | 194,297,227 | 46 |
| 47 | | | | | | | | 47 |
| 48 | | | | | | | | 48 |
| 49 | | | | | | | | 49 |
| 50 | | | | | | | | 50 |
| 51 52 | | | | | | | | 51 |
| 53 | | | | | | | | 52 |
| 54 | | | | | | | | 53 |
| 55 | | | | | | | | 54 |
| 56 | | | | | | | | 56 |
| 57 | | | | | | | | 57 |
| 58 | | | | | | | | 58 |
| 59 | | | | | | | | 59 |
| 60 | | 1 | | | | | | 60 |

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget TEST YEAR 2024 - Simple Average PAGE 11 -1

| LINE | | | FERC | TOTAL | NORTH | ALL | LINE |
|----------|----------------------------|-------------|----------------------------|---------------|------------------------|------------|---|
| NO | ITEM | ALLOC | ACCOUNTS | COMPANY | DAKOTA | OTHER | NO |
| \vdash | | 1 | | | | | |
| \vdash | DEPARTMENT DEPARTMENT | 1 | | | | | |
| 2 | DEPRECIATION EXPENSE | | | | | | 1 |
| | PRODUCTION | E1 | | 15 000 105 | 7,011,106 | 0.000.000 | 2 |
| 3 | BASE DEMAND | | | 15,980,135 | 7,011,106 4,398,123 | 8,969,029 | 3 |
| 5 | PEAK DEMAND | D1 | | 11,138,739 | 5,953,955 | 6,740,616 | 4 |
| 6 | BASE ENERGY | E2 | | 13,236,587 | 5,953,955 | 7,282,631 | 5 |
| 7 | TOTAL PRODUCTION | | | 40,355,461 | 17,363,184 | 22,992,277 | - 7 |
| 8 | TOTAL PRODUCTION | | | 40,555,461 | 17,303,164 | 22,992,2// | / |
| 9 | | | | | | | 8 |
| 10 | TRANSMISSION | D2 | | 8,706,848 | 3,412,666 | 5,294,181 | 10 |
| 11 | TRANSMISSION (Direct FERC) | Direct FERC | | 4,176,849 | 0,112,000 | 4,176,849 | 11 |
| 12 | TOTAL TRANSMISSION | | | 12,883,697 | 3,412,666 | 9,471,030 | 12 |
| 13 | | | | | | -, | 13 |
| 14 | | | | | | | 14 |
| 15 | DISTRIBUTION | P60 | | 18,610,423 | 8,550,713 | 10,059,710 | 15 |
| 16 | | | | 3, 3, 1 | | .,, | 16 |
| 17 | | 1 | | | | | 17 |
| 18 | GENERAL | P90 | | 4,236,745 | 1,836,834 | 2,399,911 | 18 |
| 19 | | 1 | | | | | 19 |
| 20 | | 1 | | | | | 20 |
| 21 | INTANGIBLE | P90 | | 4,617,449 | 2,001,888 | 2,615,561 | 1 1 2 3 3 4 4 5 5 5 6 6 7 7 8 8 9 10 10 11 11 12 12 13 14 15 16 16 17 18 19 19 10 10 11 11 12 12 12 12 12 12 12 12 12 12 12 |
| 22 | | | | | | | 22 |
| 23 | | | | | | | 23 |
| 24 | TOTAL DEPRECIATION EXPENSE | | 403 | 80,703,774 | 33,165,285 | 47,538,489 | 24 |
| 25 | | | | | | | 25 |
| 26 | | | | | | | 26 |
| 27 | | | | | | | 27 |
| 28 | | | | | | | 28 |
| 29 | | | | | | | 29 |
| 30 | | | | | | | 30 |
| 31 | BIG STONE EXPENSE OFFSETS | P10 | DIRECTLY ASSIGNED TO J | URISDICTION 0 | 0 | 0 | 31 |
| 32 | | | | | | | 32 |
| 33 | | | | | | | 33 |
| 34 | SPIRITWOOD AMORTIZATION | P10 | 406 DIRECTLY ASSIGNED TO J | URISDICTION 0 | 0 | 0 | 34 |
| 35 36 | | | | | | | 35 |
| 36 | | | | | | | 36 |
| 38 | | | | | | | 3/ |
| 39 | | | | | | | 30 |
| 40 | | 1 | | | | | 40 |
| 41 | | 1 | | | | | 41 |
| 42 | | 1 | | | | | 42 |
| 43 | | 1 | | | | | 43 |
| 44 | | 1 | | | | | 44 |
| 45 | | 1 | | | | | 45 |
| 46 | | 1 | | | | | 46 |
| 47 | | 1 | | | | | 47 |
| 48 | | 1 | | | | | 48 |
| 49 | | 1 | | | | | 49 |
| 50 | | 1 | | | | | 50 |
| 51 | | 1 | | | | | 51 |
| 52 | | 1 | | | | | 52 |
| 53 | | 1 | | | | | 53 |
| 54 | | 1 | | | | | 54 |
| 55 | | 1 | | | | | 55 |
| 56 | | 1 | | | | | 56 |
| 57 | | 1 | | | | | 57 |
| 58 | | 1 | | | | | 58 |
| 59 | | 1 | | | | | 59 |
| 60 | | 1 | | | | | 60 |
| 61 | | 1 | | | | | 61 |
| 62 | | 1 | | | | | 62 |

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget TEST YEAR 2024 - Simple Average

AGE 12 - 1

| LINE | | | FERC | | TOTAL | NORTH | ALL | LINE |
|----------|--|--------------|--------------------------|-----------------------------------|-------------|-------------|-------------|---|
| NO | ITEM | ALLOC | ACCOUNTS | | COMPANY | DAKOTA | OTHER | NO |
| - | | | | | | | | |
| 1 | GENERAL TAXES | NEPIS EXD | | | 16,557,620 | 7,103,512 | 9,454,108 | 1 |
| 2 | GENERAL TAXES (Direct FERC) | Direct FERC | | | 2,136,276 | 0 | 2,136,276 | 2 |
| 3 | TOTAL GENERAL TAXES | | 408.1 | | 18,693,896 | 7,103,512 | 11,590,384 | 3 |
| 5 | NET OPERATING INCOME BEFORE TAX (NOIBT) | | | | 93,460,838 | 14,499,947 | 78,960,891 | 5 |
| 6 | | | | | 50,100,000 | 21,122,217 | 70,700,071 | 6 |
| 7 | INVESTMENT TAX CREDIT | | | | | | | 7 |
| 8 | AMORTIZE PRIOR YEARS CREDIT DEBITS UTILIZED | EPIS EPIS | | | (6,628,472) | (2,939,619) | (3,688,854) | 8 |
| 10 | DEBITS CTILIZED | Erio | | | 0 | 0 | 0 | 10 |
| 11 | TOTAL INVESTMENT TAX CREDIT | | 411.4 | | (6,628,472) | (2,939,619) | (3,688,854) | 11 |
| 12 13 | DEFENDED INCOME TAKES | | | | | | | 12 |
| 14 | DEFERRED INCOME TAXES ITEMS SOUTH DAKOTA FLOWS THROUGH | | | | | | | 13 |
| 15 | FEDERAL | NPMNR | | | 0 | 0 | 0 | 15 |
| 16 | MINNESOTA | NPISM | | | 0 | 0 (01.515) | 0 | 16 |
| 17 18 | NORTH DAKOTA | NPISN | | | (31,934) | (31,515) | (419) | 17 |
| 19 | SUBTOTAL | | | | (31,934) | (31,515) | (419) | 19 |
| 20 | | | | | | | | 20 |
| 21 22 | ALL OTHER | | | | | | | 21 |
| 23 | FEDERAL- transfer from Current Income Taxes - NOL | | | | (6,470,322) | (6,751,480) | 281,158 | 22 23 |
| 24 | FEDERAL (NEPIS) | NEPIS | | | 12,091,374 | 4,574,141 | 7,517,233 | 24 |
| 25 | FEDERAL | | | | 5,339,894 | (2,177,339) | 7,517,233 | 25 |
| 26 27 | MINNESOTA- transfer from Current Income Taxes - NOL | | | | (437,055) | 0 | (437,055) | 26 |
| 28 | MINNESOTA (NPISM) | NPISM | | | 3,663,420 | 0 | 3,663,420 | 28 |
| 29 | MINNESOTA | | | | 3,226,365 | 0 | 3,226,365 | 29 |
| 30 31 | NORTH DAKOTA- transfer from Current Income Taxes - NOL | | | | (1,449,104) | (1,449,104) | | 30 |
| 32 | NORTH DAKOTA (NPISN) | NPISN | | | 1,122,373 | 1,107,646 | 14,727 | 32 |
| 33 | NORTH DAKOTA | | | | (326,731) | (341,458) | 14,727 | 33 |
| 34 | | | | | | (0.510.500) | | 34 |
| 35 36 | SUBTOTAL | | | | 8,239,528 | (2,518,798) | 10,758,326 | 35 |
| 37 | TOTAL DEFERRED INCOME TAXES | | 410.1-410.2, 411.1-411.2 | | 8,207,594 | (2,550,312) | 10,757,907 | 37 |
| 38 | | | | | | | | 38 |
| 39 40 | CURRENT INCOME TAXES | | | | | | | 39 |
| 41 | FEDERAL- transfer to Deferred Income Taxes - NOL | | | | 6,470,322 | 6,751,480 | (281,158) | 40 |
| 42 | FEDERAL CURRENT INCOME TAX | | | | (7,101,602) | (6,751,481) | (350,122) | 42 |
| 43 | FEDERAL INCOME TAXES | | | SEPARATELY CALCULATED BY JURISDIC | (631,280) | (1) | (631,280) | 43 |
| 45 | MINNESOTA- transfer to Deferred Income Taxes - NOL | | | | 0 | 0 | 0 | 44 45 |
| 46 | MINNESOTA CURRENT INCOME TAX | | | | (615,042) | 0 | (615,042) | 46 |
| 47 | MINNESOTA INCOME TAXES | | | SEPARATELY CALCULATED BY JURISDIC | (615,042) | 0 | (615,042) | 47 |
| 48 49 | NORTH DAKOTA - transfer to Deferred Income Taxes - NOL | | | | 1,449,104 | 1,449,104 | 0 | 48 |
| 50 | NORTH DAKOTA CURRENT INCOME TAX | | | | (1,487,053) | (1,449,104) | (37,949) | 50 |
| 51 | NORTH DAKOTA INCOME TAXES | | | SEPARATELY CALCULATED BY JURISDIC | | (0) | (37,949) | 51 |
| 52 53 | TOTAL CURRENT INCOME TAXES | | 409.1 | | (1,284,272) | (1) | (1,284,271) | 52 |
| 54 | TOTAL COMMINI INCOME INAES | | 707.1 | | (1,204,2/2) | | (1,204,2/1) | 1 2 3 3 4 4 5 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 |
| 55 | TOTAL INCOME TAXES | | | | 294,850 | (5,489,932) | 5,784,782 | 55 |
| 56 | | | | | | | | 56 |
| 57 58 | NET OPERATING INCOME | | | | 93,165,988 | 19,989,879 | 73,176,109 | 57 |
| 59 | | | | | | ,, | | 59 |
| 60 | AFDC | CWIPLT | | | 6,315,997 | 0 | 6,315,997 | 60 |
| 61 62 | AFDC - MN Only AFDC - SD Only | CWIPLT | | | 0 | 0 | 0 | 61 |
| 63 | Total AFDC | CWIPLT | 419.1 | ALLOWED ONLY IN MN & FERC | 6,315,997 | 0 | 6,315,997 | 63 |
| 64 | | | | | | | | 64 |
| 65 | TOTAL AVAILABLE FOR RETURN | | | | 99,481,984 | 19,989,879 | 79,492,105 | 65 |
| 66 67 | | | | | | | | 66 |
| 68 | RATE OF RETURN ON RATE BASE | | | | 5.29% | 2.87% | 6.71% | 68 |
| 69 | | | | | | | | 69 |
| 70 | | | | | | | | 70 |
| 71 72 | | | | | | | | 71 |
| 73 | | | | | | | | 73 |
| 74 | | | | | 1 | | | 74 |
| | | | | | | | | |

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget TEST YEAR 2024 - Simple Average

AGE 13 - 1

| LINE | | | TOTAL | NORTH | ALL | LINE |
|----------|---|--|--------------|--------------|-------------|---|
| NO | ITEM | ALLOC | COMPANY | DAKOTA | OTHER | NO |
| | | | | | | |
| | DEVELOPMENT OF FEDERAL INCOME TAX EXPENSE | | | | | |
| 2 | DEVELOPMENT OF FEDERAL INCOME TAX EXPENSE | | | | | 1 2 |
| 3 | NET OPERATING INCOME BEFORE TAX (NOIBT) | | 93,460,838 | 14,499,947 | 78,960,891 | 3 |
| 4 | LESS: INTEREST COST | CALCULATED BY JURISDICTION | 42,309,280 | 15,160,261 | 27,149,019 | 4 |
| 5 | | | | (110.01.0 | | 5 |
| 7 | NET INCOME BEFORE TAX | | 51,151,558 | (660,314) | 51,811,872 | 6 |
| 8 | FEDERAL SCHEDULE M ADJUSTMENTS: | | | | | 8 |
| 9 | ADDITIONAL TAX DEPRECIATION | NEPIS | 75,740,068 | 28,652,304 | 47,087,764 | 9 |
| 10 | OTHER SCHEDULE M ITEMS | NEPIS | 11,330,739 | 4,286,394 | 7,044,345 | 10 |
| 11 | | | 0 | 0 | 0 | 11 |
| 12 | | | 0 | 0 | 0 | 12 |
| 14 | | | 0 | 0 | 0 | 14 |
| 15 | | | 0 | 0 | 0 | 15 |
| 16 | | | 0 | 0 | 0 | 16 |
| 17 18 | | | 0 | 0 | 0 | 17 |
| 19 | SUBTOTAL FEDERAL SCHEDULE M ADJUSTMENTS | | 87,070,807 | 32,938,698 | 54,132,109 | 18 |
| 20 | SOPIOTED I DEBETE SOTE DOLL MILLOUS MILLION | | 57,070,007 | 02,300,030 | 01,102,107 | 20 |
| 21 | FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES | | (35,919,249) | (33,599,012) | (2,320,237) | 21 |
| 22 | | | | | | 22 |
| 23 24 | LESS: MINNESOTA STATE INCOME TAXES | PER MINNESOTA STATE TAX CALCULATION | (615,042) | 0 | (615,042) | 23 |
| 25 | NORTH DAKOTA STATE INCOME TAXES | PER NORTH DAKOTA STATE TAX CALCULATION | (1,487,053) | (1,449,104) | (37,949) | 25 |
| 26 | | | | | | 26 |
| 27 | FEDERAL TAXABLE INCOME | | (33,817,154) | (32,149,908) | (1,667,246) | 27 |
| 28 29 | FEDERAL TAX RATE | | 21.00% | 21.00% | 21.00% | 28 |
| 30 | FEDERAL INCOME TAX BEFORE CREDITS | | (7,101,602) | (6,751,481) | (350,122) | 30 |
| 31 | INVESTMENT TAX CREDIT - DEBITS UTILIZED | EPIS | 0 | 0 | 0 | 31 |
| 32 | FEDERAL INCOME TAXES before transfer to Deferred due to NOL | | (7,101,602) | (6,751,481) | (350,122) | 32 |
| 33 | Less Current Federal Income Taxes Transferred to Deferred Income Taxes due to NOL | | 6,470,322 | 6,751,480 | (281,158) | 33 |
| 34 35 | FEDERAL INCOME TAXES | | (631,280) | (1) | (631,280) | 34 |
| 36 | | | | | | 36 |
| 37 | | | | | | 37 |
| 38 | | | | | | 38 |
| 39 40 | | | | | | 39 |
| 41 | | | | | | 40 |
| 42 | | | | | | 42 |
| 43 | | | | | | 43 |
| 44 45 | | | | | | 44 |
| 45 | | | | | | 45 |
| 47 | | | | | | 1 2 3 4 4 5 5 6 6 7 7 8 8 9 9 10 11 12 13 14 15 16 16 17 7 18 18 19 20 12 12 12 12 12 12 12 12 12 12 12 12 12 |
| 48 | | | | | | 48 |
| 49 50 | | | | | | 49 |
| 50 | | | | | | 50 |
| 52 | | | | | | 52 |
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| 54 | | | | | | 54 |
| 55 56 | | | | | | 55 |
| 56 | | | | | | 56 |
| 58 | | | | | | 58 |
| 59 | | | | | | 59 |
| 60 | | | | | | 60 |
| 61 | | The state of the s | | 1 | 1 | 61 |

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
NORTh Dakob Budget TEST YEAR 2024 - Simple Average

PAGE 14 - 1

| LINE | | | TOTAL | NORTH | ALL | LINE |
|----------|--|----------------|-----------------------|--------------|--------------------|--|
| NO | ITEM | ALLOC | COMPANY | DAKOTA | OTHER | NO |
| | | | | | | |
| | DESIGN OR MENT OF MENTAGES OF SECURE IN COMP. THE PROPERTY. | | | | | |
| 2 | DEVELOPMENT OF MINNESOTA STATE INCOME TAX EXPENSE | | | | | 2 |
| 3 | FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES | | (6,275,940) | 0 | (6,275,940) | 3 |
| 4 | | | | | | 4 |
| 5 | MINNESOTA ADJUSTMENTS TO FEDERAL SCHEDULE M: PAYSOP ADJUSTMENT | NEPIS | 0 | 0 | | 5 |
| 7 | CHANGE IN EXCESS TAX DEPRECIATION - MN | NEPIS | 0 | 0 | 0 | 7 |
| 8 | CHANGE IN ACRS - ORDINARY LOSS | NEPIS | 0 | 0 | 0 | 8 |
| 9 | PREFERRED DIVIDENDS PAID CREDIT | NEPIS | 0 | 0 | 0 | 9 |
| 10 11 | MISCELLANEOUS ADJUSTMENTS TO FED SCHEDULE M | NEPIS | 0 | 0 | 0 | 10 |
| 12 | TOTAL MINNESOTA ADJUSTMENTS TO FED SCHEDULE M | | 0 | 0 | 0 | 11 |
| 13 | TOTAL MANAGEMENTO TO TEL GOTTE GETTE MANAGEMENT | | - | | | 13 |
| 14 | MINNESOTA TAXABLE INCOME | | (6,275,940) | 0 | (6,275,940) | 14 |
| 15 | MINNESOTA TAX RATE | | 9.80% | 0.00% | 9.80% | 15 |
| 16 17 | MINNESOTA INCOME TAX prior to transfer to Deferred Income Tax due to NOL | | (615,042) | 0 | (615,042) | 16 |
| 18 | Minnesota Current Income Tax transfer to Deferred Income Tax due to NOL | | 0 | 0 | 0 | 1 2 3 4 4 4 5 5 6 6 6 6 5 7 7 8 8 9 9 10 11 11 12 13 13 14 15 16 16 17 18 19 19 19 19 19 19 19 19 19 19 19 19 19 |
| 19 | MINNESOTA INCOME TAX | | (615,042) | 0 | (615,042) | 19 |
| 20 | | | | | | 20 |
| 21 22 | | | | | | 21 |
| 23 | | | | | | 23 |
| 24 | | | | | | 24 |
| 25 | | | | | | 25 |
| 26 27 | DEVELOPMENT OF NORTH DAKOTA STATE INCOME TAX EXPENSE | | | | | 26 |
| 28 | DEVELOPMENT OF NORTH DAKOTA STATE INCOME TAX EXPENSE | | | | | 28 |
| 29 | FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES | | (25,851,782) | (33,599,012) | 7,747,231 | 29 |
| 30 | | | | | | 30 |
| 31 | NORTH DAKOTA ADJUSTMENTS TO FEDERAL SCHEDULE M: CHANGE IN EXCESS TAX DEPRECIATION - ND | NEPIS | (2,209) | (1,671) | (538) | 31 |
| 33 | CHANGE IN ACRS - ORDINARY LOSS - ND | NEPIS NEPIS | (2,209) | (1,6/1) | (538) | 32 |
| 34 | CHANGE IN INCOME FROM ADR PROPERTY - ND | NEPIS | 0 | 0 | 0 | 34 |
| 35 | MISCELLANEOUS ADJUSTMENTS TO FED SCHEDULE M | NEPIS | 0 | 0 | 0 | 35 |
| 36 37 | TOTAL NORTH DAVOTA AD HIGHERTOTO FED CONFIDENCE | | (2,209) | (1,671) | (538) | 36 |
| 38 | TOTAL NORTH DAKOTA ADJUSTMENTS TO FED SCHEDULE M | | (2,209) | (1,6/1) | (538) | 38 |
| 39 | SUBTOTAL | | (25,853,991) | (33,600,684) | 7,746,693 | 39 |
| 40 | DEDUCTION OF FEDERAL INCOME TAXES | | 8,598,409 | 0 | 8,598,409 | 40 |
| 41 | NORTH DAVOTA TAYANY PAROME | | (04.450.400) | (33,650,684) | (001 716) | 41 |
| 42 | NORTH DAKOTA TAXABLE INCOME NORTH DAKOTA TAX RATE | | (34,452,400) 4.31% | 4.31% | (801,716) 4.31% | 42 |
| 44 | | | | | | 44 |
| 45 | NORTH DAKOTA INCOME TAX prior to transfer to Deferred Income Tax due to NOL | | (1,487,053) | (1,449,104) | (37,949) | 45 |
| 46 47 | North Dakota Current Income Tax transfer to Deferred Income Tax due to NOL NORTH DAKOTA INCOME TAX | | 1,449,104 (37,949) | 1,449,104 | (37,949) | 46 |
| 48 | NORTH DAROTA INCOME TAX | | (37,949) | (0) | (37,949) | 48 |
| 49 | | | | | | 49 |
| 50 | | | | | | 50 |
| 51 | | | | | | 51 |
| 52 53 | | | | | | 52 |
| 54 | | | | | | 54 |
| 55 | | | | | | 55 |
| 56 | | | | | | 56 |
| 57 58 | | | | | | 57 58 |
| 59 | | | | | | 59 |
| 60 | | | | | | 60 |
| 61 | | | | | | 61 |
| 62 | | | | | | 62 |
| 64 | | | | | | 64 |
| | | | | | | |

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget TEST YEAR 2024 - Simple Average

ALLOCATION FACTORS

PAGE 15 - 1

| LINE | | | | NORTH | | [|
|----------|---|--------|------------------------|----------------------|--------------|------------|
| NO | ITEM | FACTOR | TOTAL COMPANY | DAKOTA | ALL OTHER | LINE NO |
| NO | 11EM | FACTOR | COMPANY | DAKOTA | UTHER | NO |
| - | | | | | | |
| 1 | MWH CONSUMPTION AT GENERATORS - PARTIAL | E1 | 5,645,126 | 2,476,736 | 3,168,390 | 1 |
| 2 | PERCENTAGE | EI | 100.000000% | 43.873883% | 56.126117% | 2 |
| 3 | Inchino | | 100.0000000 | 10.0700070 | 00.12011770 | 3 |
| 4 | MWH CONSUMPTION AT GENERATORS - TOTAL | E2 | 6,171,457 | 2,775,986 | 3,395,471 | 4 |
| 5 | PERCENTAGE | | 100.000000% | 44.981047% | 55.018953% | |
| 6 | | | | | | 6 |
| 7 | GENERATION DEMAND FACTOR | D1 | 719,976 | 284,282 | 435,694 | 7 |
| 8 | PERCENTAGE | | 100.000000% | 39.484927% | 60.515073% | 8 |
| 9 | | | | | | 9 |
| 10 | TRANSMISSION DEMAND FACTOR | D2 | 725,298 | 284,282 | 441,016 | 10 |
| 11 | PERCENTAGE | | 100.000000% | 39.195200% | 60.804800% | |
| 12 | | | | | | 12 |
| 13 | DISTRIBUTION - PRIMARY DEMAND FACTOR | D3 | 851,393 | 396,080 | 455,313 | 13 |
| 14 | PERCENTAGE | | 100.000000% | 46.521407% | 53.478593% | |
| 15 | | | | | | 15 |
| 16 | DISTRIBUTION - SECONDARY DEMAND FACTOR | D4 | 1,119,241 | 545,068 | 574,173 | 16 |
| 17 | PERCENTAGE | | 100.000000% | 48.699789% | 51.300211% | 17 |
| 18 | | | | | | 18 |
| 19 | CUSTOMER OR METER FACTORS | | | | | 19 |
| 20 | TOTAL RETAIL CUSTOMERS | C1 | 135,411 | 59,643 | 75,768 | 20 |
| 21 | PERCENTAGE | | 100.000000% | 44.045905% | 55.954095% | |
| 22 | | | | | | 22 |
| 23 | RETAIL SERVICE LOCATIONS | C2 | 136,449 | 59,642 | 76,807 | 23 |
| 24 | PERCENTAGE | | 100.000000% | 43.710104% | 56.289896% | |
| 25 | | | | 50.400 | | 25 |
| 26 | SECONDARY SERVICE LOCATIONS PERCENTAGE | C3 | 136,414 100.000000% | 59,632 43.713988% | 76,782 | 26 27 |
| 27 | PERCENTAGE | | 100.000000% | 43./13988% | 56.286012% | 27 |
| 28 29 | STREET LIGHTING FACTOR | C4 | 13,235,267 | 5,515,574 | 7,719,693 | 28 |
| 30 | PERCENTAGE | C4 | 100.000000% | 41.673311% | 58.326689% | |
| 31 | PERCENTAGE | | 100.000000% | 41.0/331176 | 38.320089% | 30 31 |
| 32 | AREA LIGHTING FACTOR | C5 | 9,628,628 | 5,249,227 | 4,379,401 | 32 |
| 33 | PERCENTAGE | C3 | 100.000000% | 54.516874% | 45.483126% | |
| 34 | I ERCENTAGE | | 100.0000000 | 34.31007470 | 45.46512070 | 34 |
| 35 | METER FACTOR | C6 | 57,578,353 | 25,668,459 | 31,909,894 | 35 |
| 36 | PERCENTAGE | | 100.000000% | 44.580051% | 55.419949% | |
| 37 | | | | | | 37 |
| 38 | METER READING FACTOR | C7 | 206,170 | 91,157 | 115,013 | |
| 39 | PERCENTAGE | | 100.000000% | 44.214483% | 55.785517% | 39 |
| 40 | | | | | | 40 |
| 41 | SYSTEM SERVICE LOCATIONS | C8 | 136,457 | 59,643 | 76,814 | 41 |
| 42 | PERCENTAGE | | 100.000000% | 43.708274% | 56.291726% | |
| 43 | | | | | | 43 |
| 44 | LOAD MANAGEMENT FACTOR | C9 | 41,469 | 18,119 | 23,350 | 44 |
| 45 | PERCENTAGE | | 100.000000% | 43.692879% | 56.307121% | 45 |
| 46 | | | | | | 46 |
| 47 | | | | | | 47 |
| 48 | | | | | | 48 |
| 49 | | | | | | 49 |
| 50 | | | | | | 50 |
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OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget TEST YEAR 2024 - Simple Average

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| | | | | | | |
|----------|--|--------------------|------------------------------|-----------------------------|-----------------------------|----------|
| LINE | | ALLOCATION FACTORS | TOTAL | NORTH | | LINE |
| NO | ITEM | FACTOR | COMPANY | DAKOTA | OTHER | NO |
| \perp | | | | | | |
| | GROSS PLANT IN SERVICE | | | | | <u> </u> |
| 1 | PRODUCTION PLANT | P10 | 1,474,611,883 | 634,293,606 | 840,318,278 | 1 2 |
| 8 | PERCENTAGE | P10 | 1,4/4,611,883 | 43.014275% | 56.985725% | 3 |
| 9 | PERCENTAGE | | 100.000000% | 43.0142/376 | 36.983/23% | 3 4 |
| | DIAMBARIANIAN DI ANTE | n/o | 717 (OF 500 | 220.751.161 | 007.044.047 | 5 |
| 10 11 | DISTRIBUTION PLANT PERCENTAGE | P60 | 717,695,528 100.000000% | 329,751,161 45.945829% | 387,944,367 54.054171% | 5 |
| | PERCENTAGE | | 100.000000% | 45.94562976 | 54.0541/1% | 6 7 |
| 12 | CENTERAL DE ANTE | 700 | 100.040.610 | 53,301,572 | 69,641,041 | |
| 13 | GENERAL PLANT | P90 | 122,942,613 | 43.354839% | | 8 9 |
| 14 15 | PERCENTAGE | | 100.000000% | 43.354839% | 56.645161% | 10 |
| 16 | | | | | | 10 |
| 17 | | | | 1 051 404 401 | | 11 12 |
| 17 | ELECTRIC PLANT IN SERVICE PERCENTAGE | EPIS | 3,182,095,019 100.000000% | 1,251,434,481 39,327376% | 1,930,660,538 60,672624% | |
| | PERCENTAGE | | 100.000000% | 39.32/3/6% | 00.672624% | |
| 19 | | | | 700 044 100 | | 14 |
| 20 | NET ELECTRIC PLANT IN SERVICE | NEPIS | 2,088,418,443 | 790,044,183 | 1,298,374,259 | 15 |
| 21 | PERCENTAGE | | 100.000000% | 37.829784% | 62.170216% | |
| 22 | ATTENDED TO THE ATTENDED TO TH | NEWS THE | 1 041 606 500 | 700 044 192 | 1 051 500 500 | 17 |
| 23 | NET ELECTRIC PLANT IN SERVICE Excluding Direct Assignment | NEPIS EXD | 1,841,633,693 | 790,044,183 | 1,051,589,509 | 18 19 |
| 24 | PERCENTAGE | | 100.000000% | 42.901770% | 57.098230% | 19 |
| 0.0 | ODER ATTOM AND MAINTENANCE PURPOSE | | | | | 18 |
| 23 | OPERATION AND MAINTENANCE EXPENSE | | | | | |
| 24 | PRODUCTION EXPENSE (EXCL ENERGY) | OXPD | 26,965,239 | 11,444,690 | 15,520,549 | 19 |
| 26 | PERCENTAGE | | 100.000000% | 42.442381% | 57.557619% | 20 |
| 27 | | | | | | 21 |
| 28 | DISTRIBUTION EXPENSE | OXD | 18,488,356 | 8,393,231 | 10,095,125 | 22 |
| 29 | PERCENTAGE | | 100.000000% | 45.397391% | 54.602609% | 23 |
| 30 | | | | | | 24 |
| 31 | CUSTOMER ACCOUNTS EXPENSE | OXC | 16,621,213 | 7,295,595 | 9,325,619 | 25 |
| 32 | PERCENTAGE | | 100.000000% | 43.893273% | 56.106727% | 26 |
| 33 | | | | | | 27 |
| 34 | CUSTOMER SERVICE & INFORMATION EXPENSE | OXI | 3,021,886 | 1,331,017 | 1,690,869 | 28 |
| 35 | PERCENTAGE | | 100.000000% | 44.045905% | 55.954095% | 29 |
| 36 | | | | | | 30 |
| 37 | OTHER DEFERRED INCOME TAX FACTOR | | | | | 31 |
| 38 | MINNESOTA | NPISM | 921,398,315 | 0 | 921,398,315 | 32 |
| 39 | PERCENTAGE | | 100.000000% | 0.000000% | 100.000000% | 33 |
| 40 | | | | | | 34 35 |
| 41 | NORTH DAKOTA | NPISN | 1,044,150,583 | 790,044,183 | 254,106,399 | 35 |
| 42 | PERCENTAGE | | 100.000000% | 98.687840% | 1.312160% | 36 |
| 43 | | | | | | 37 |
| 44 | EXCLUDING SOUTH DAKOTA | NPMNR | 1,905,077,361 | 790,044,183 | 1,115,033,178 | 38 |
| 45 | PERCENTAGE | | 100.000000% | 41.470452% | 58.529548% | 39 |
| 46 | | | | | | 40 |
| 47 | LONG-TERM CWIP RATIO (W/AFDC) | CWIPLT | 0 | 0 | 0 | 41 |
| 48 | PERCENTAGE | | 100.000000% | 0.000000% | 100.000000% | |
| 49 | | | | | | 43 |
| 50 | REVENUE | R10 | 464,659,581 | 182,782,835 | 281,876,746 | 44 |
| 51 | PERCENTAGE | | 100.000000% | 39.336934% | 60.663066% | 45 |
| 52 | | | | | | 46 |
| 53 | LABOR AND RELATED EXPENSE | LRE | 151,972,523 | 63,326,540 | 88,645,983 | 47 |
| 54 | PERCENTAGE | | 100.000000% | 41.669730% | 58.330270% | 48 |
| 55 | | | | | | 49 |
| 56 | TOTAL O & M EXPENSE | ox | | | | 50 |
| 57 | PERCENTAGE | | | | | 51 |
| 58 | | | | | | 52 |
| 59 | | | | | | 53 |
| 60 | | | | | | 54 |
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| 66 | | | | | | 60 |

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget TEST YEAR 2024 - Simple Average PAGE 17 - 1

| | AMOUNT AS | | | | | | | | | | |
|--|------------------------------------|--|---|-------------------|--|--------------------|---|-------------------|---|--|--|
| LINE NO | ITEM | | AMOUNT | A PERCE OF TOT | NT | COST OF CAPITAL | | RATE OF RETURN | LINE NO | | |
| NO | 11 EM | | AMOUNI | OF 101 | The state of the s | CAFIIAL | | ALIURN | NO | | |
| | | | | | | | | | | | |
| 1 | CAPITAL STRUCTURE - RATE OF RETURN | | | | | | | | _1 | | |
| 3 | | | | | | | | | 2 | | |
| 4 | LONG-TERM DEBT | | 902,118,455 | 46 | 50% | 4.68% | | 2.18% | 3 | | |
| 5 | LONG-TERM DEDT | | 902,110,400 | 40 | 3070 | 4.00% | | 2.10/0 | 5 | | |
| 6 | PREFERRED STOCK | | 0 | 0.0 | 00% | 0.00% | 3 | 0.00% | 6 | | |
| 7 | | | | | | | | | 7 | | |
| 8 | COMMON EQUITY | | 1,037,715,500 | 53 | 50% | 10.60% | 5 | 5.67% | 8 | | |
| 9 | | | | | | | | | 10 | | |
| 11 | TOTAL | | 1,939,833,955 | 100 | 00% | | | 7.85% | 10 | | |
| 12 | | | -,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | | | | 7,00.0 | 12 | | |
| 13 | | | | | | | | | 13 | | |
| 14 | | | | | | | | | 14 | | |
| 15 | | | | | | | | | 15 | | |
| 16 | | | | | | | | | 16 | | |
| 17 | | | | | | | | | 10 | | |
| 18 | | | | | | | | | 1 2 3 3 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 | | |
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| 24 | | | | | | | | | 24 | | |
| 25 26 27 28 29 30 31 32 33 34 | | | | | | | | | 25 | | |
| 26 | | | | | | | | | 26 | | |
| 28 | | | | | | | | | 2/ | | |
| 29 | | | | | | | | | 29 | | |
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| 40 | | | | | | | | | 40 | | |
| 36 37 38 39 40 41 42 43 | | | | | | | | | 41 | | |
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| 59 | | | | | | | | | 59 | | |
| 00 | | | | | | 1 | 1 | | 60 | | |

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakots Budget TEST YEAR 2024 - Simple Average PAGE 18 - 1

| LINE | | | momar | MODELL | 477 | [] |
|----------|---|------------|-----------------------------|-----------------------------|----------------------------|------------|
| NO | ITEM | ALLOCATION | TOTAL COMPANY | NORTH DAKOTA | ALL OTHER | LINE NO |
| NO | TEM | ALLOCATION | COMPANI | DAROTA | OHEK | 140 |
| | | | | | | |
| 1 | CASH WORKING CAPITAL CALCULATION - REVENUE LEAD DAYS | | | | | 1 |
| 2 | | | | | | 2 |
| 3 | REVENUES | | | | | 3 |
| 4 | COMPUTER MAINTAINED BILLINGS | | 399,996,090 | 160,480,581 | 239,515,509 | 4 |
| 5 | MANUALLY MAINTAINED BILLINGS | | 71,908,879 | 28,850,229 | 43,058,650 | 5 |
| 6 | COST OF ENERGY REVENUES | R10 | (6,094,976) | (6,094,976) | 0 | 6 |
| 7 | SALES FOR RESALE | | 6,947,794 | 3,125,191 | 3,822,604 | 7 |
| 8 | RENT FROM ELECTRIC PROPERTY | | 435,931 | 164,912 | 271,019 | 8 |
| 10 | MISCELLANEOUS | | 1,395,880 | 528,058 | 867,822 | 9 |
| 10 | ITA DEFICIENCY PAYMENTS WHEELING | | 848,757 425,279 | 321,083 | 527,674 425,279 | 10 |
| 12 | LOAD CONTROL AND DISPATCH | | 18,822,878 | 7,661,436 | 11,161,442 | 11 12 |
| 13 | RENT FROM ELECTRIC PROPERTY - BIG STONE | | 10,022,070 | 7,001,430 | 11,101,442 | 13 |
| 14 | RENT FROM ELECTRIC PROPERTY - COYOTE | | 0 | 0 | 0 | 14 |
| 15 | PROFIT ON MATERIALS AND SUPPLIES | | 0 | 0 | 0 | 15 |
| 16 | RUBBER GOODS TESTING | | 0 | 0 | 0 | 16 |
| 17 | RESIDENTIAL CONSERVATION SERVICES | | 0 | 0 | 0 | 17 |
| 18 | | | | | | 18 |
| 19 | TOTAL REVENUES | | 494,686,514 | 195,036,514 | 299,650,000 | 19 |
| 20 | | | | | | 20 |
| 21 | | | | | | 21 |
| 22 | REVENUE LEAD DAYS FROM SERVICE TO COLLECTION | | | | | 22 |
| 23 | COMPUTER MAINTAINED BILLINGS | | N/A | 39.8 | N/A | 23 |
| 24 | MANUALLY MAINTAINED BILLINGS | | N/A | 26.7 | N/A | 24 |
| 25 | COST OF ENERGY REVENUES | | N/A | 126.8 | N/A | 25 |
| 26 | SALES FOR RESALE | | N/A | 19.9 | N/A | 26 |
| 27 28 | RENT FROM ELECTRIC PROPERTY | | N/A | -63.3 | N/A | 27 28 |
| 28 | MISCELLANEOUS ITA DEFICIENCY PAYMENTS | | N/A N/A | 40.4 27.5 | N/A N/A | 28 29 |
| 30 | WHEELING | | N/A N/A | 39.3 | N/A | 30 |
| 31 | LOAD CONTROL AND DISPATCH | | N/A | 28.8 | N/A | 31 |
| 32 | RENT FROM ELECTRIC PROPERTY - BIG STONE | | N/A | 34.3 | N/A | 32 |
| 33 | RENT FROM ELECTRIC PROPERTY - COYOTE | | N/A | 34.3 | N/A | 33 |
| 34 | PROFIT ON MATERIALS AND SUPPLIES | | N/A | 34.3 | N/A | 34 |
| 35 | RUBBER GOODS TESTING | | N/A | 34.3 | N/A | 35 |
| 36 | RESIDENTIAL CONSERVATION SERVICES | | N/A | 34.3 | N/A | 36 |
| 37 | | | | | | 37 |
| 38 | | | | | | 38 |
| 39 | REVENUE DOLLAR DAYS (REVENUES X REVENUE LEAD DAYS) | | | | | 39 |
| 40 | COMPUTER MAINTAINED BILLINGS | | 15,919,844,388 | 6,387,127,121 | 9,532,717,267 | 40 |
| 41 | MANUALLY MAINTAINED BILLINGS | | 1,919,967,076 | 770,301,109 | 1,149,665,967 | 41 |
| 42 | COST OF ENERGY REVENUES SALES FOR RESALE | | (772,842,957) | (772,842,957) 62,035,036 | 75 970 104 | 42 43 |
| 43 | SALES FOR RESALE RENT FROM ELECTRIC PROPERTY | | 137,913,720 (27,581,376) | 62,035,036 (10,433,975) | 75,878,684 (17,147,401) | 43 |
| 45 | MISCELLANEOUS | | 56,337,728 | 21,312,441 | 35,025,287 | 45 |
| 46 | ITA DEFICIENCY PAYMENTS | | 23,340,818 | 8,829,781 | 14,511,037 | 46 |
| 47 | WHEELING | | 16,700,704 | 0 | 16,700,704 | 47 |
| 48 | LOAD CONTROL AND DISPATCH | | 542,098,895 | 220,649,366 | 321,449,529 | 48 |
| 49 | RENT FROM ELECTRIC PROPERTY - BIG STONE | | 0 | 0 | 0 | 49 |
| 50 | RENT FROM ELECTRIC PROPERTY - COYOTE | | 0 | 0 | 0 | 50 |
| 51 | PROFIT ON MATERIALS AND SUPPLIES | | 0 | 0 | 0 | 51 |
| 52 | RUBBER GOODS TESTING | | 0 | 0 | 0 | 52 |
| 53 | RESIDENTIAL CONSERVATION SERVICES | | 0 | 0 | 0 | 53 |
| 54 | | | | | | 54 |
| 55 | TOTAL DOLLAR DAYS | | 17,815,778,996 | 6,686,977,921 | 11,128,801,075 | 55 |
| 56 | | | | | | 56 |
| 57 | AND DESIGNATIVE AD DANG (FORM) DEVELONA AD DANG (FORM) | | | 242 | | 57 |
| 58 | AVG REVENUE LEAD DAYS (TOTAL REV DOLLAR DAYS / TOTAL REV) | | 36.0 | 34.3 | 37.1 | 58 59 |
| 59 60 | | | | | | 59 |
| | | | | | | |

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STIDY North Dakota Budget TEST YEAR 2024 - Simple Average

EXCESS REVENU LEAD DAYS OF EXPENSE PER DAY 365 DAYS PER YEAR OVER EXPENSE LAG DAYS LINE NO OPERATING EXPENSE EXPENSE LAG DAYS NET REVENUE LAG DOLLARS LINE NO ITEM CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF LEAD-LAG FACTORS-MINNESOTA JURISDICTION FUEL - COAL E2 23,731,084 65.017 19. 18.1 1.176.152 FUEL - OIL E1 4,853,219 13,296 28.3 376,424 PURCHASED POWER 42.840.818 117,372 32. 4.4 519,958 LABOR AND ASSOCIATED PAYROLL EXPENSE LRE 89,777 10.5 32,768,500 26.7 2,398,834 ALL OTHER O&M EXPENSE 56,340,106 154,356 12.5 24.7 3,814,148 PROPERTY TAXES (EXCL COAL CONVERSION TAXES) 7,695,368 21,083 297.2 -260.0 (5,480,664 COAL CONVERSION TAXES 44,987 123 35.6 FEDERAL INCOME TAXES (1,188,789) (3,257 0.0 37.2 STATE INCOME TAXES (615,042 (1,685) 0.0 37.2 INCREMENTAL FEDERAL INCOME TAXES 37.2 INCREMENTAL STATE INCOME TAXES 37.2 0.0 BANK BALANCES NEPIS SPECIAL DEPOSITS NEPIS 889,789 WORKING FUNDS 5,158 NEPIS TAX COLLECTIONS AVAIL - FICA WITHHOLDING LRE (2,705,543) (7,412) 0.0 (4.373.436 (11,982) TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING LRE 0.0 TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN R10 ASSIGN TO JURIS TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND ASSIGN TO JURIS R10 61.2 TAX COLLECTIONS AVAILABLE - STATE SALES TAX R10 0.0 TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES R10 36.9 TOTAL CASH WORKING CAPITAL REQUIREMENT - MINNESOTA 3,699,999

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget TEST YEAR 2024 - Simple Average

| North Da | kota Budget TEST YEAR 2024 - Simple Average | | | | EXPENSE PER DAY | | EXCESS REVENUE LEAD DAYS OF | | |
|--|---|-------|-----------------|----------------------|----------------------|---------------------|----------------------------------|----------------------------|--|
| LINE NO | ITEM | | | OPERATING EXPENSE | 365 DAYS PER YEAR | EXPENSE LAG DAYS | 34.3 OVER EXPENSE LAG DAYS | NET REVENUE LAG DOLLARS | LINE NO |
| 1 2 3 | CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF LEAD-LAG FACTORS-NORTH DAKOTA JURISDICTION FUEL - COAL | E2 | | 23,301,382 | 63,839 | 19.1 | 15.2 | 969,721 | 1 2 3 |
| 4 5 | FUEL - OIL | E1 | | 4,561,691 | 12,498 | 8.9 | 25.4 | 317,569 | 4 5 |
| 7 | PURCHASED POWER | | | 42,027,450 | 115,144 | 32.8 | 1.5 | 176,170 | 6 7 |
| 9 | LABOR AND ASSOCIATED PAYROLL EXPENSE | LRE | | 29,067,200 | 79,636 | 10.5 | 23.8200 | 1,896,788 | 8 |
| 10 11 | ALL OTHER O&M EXPENSE | | | 41,310,047 | 113,178 | 12.5 | 21.8 | 2,468,550 | 10 11 |
| 12 | PROPERTY TAXES (EXCL COAL CONVERSION TAXES) | | | 7,062,226 | 19,349 | 297.2 | -261.9 | (5,067,148) | 12 13 14 |
| 14 15 | COAL CONVERSION TAXES | | | 41,286 | 113 | 35.6 | -1.3 | (146) | 14 15 16 |
| 16 17 18 | FEDERAL INCOME TAXES | | | (1) | (0) | 0.0 | 34.3 | 0 | 16 17 18 |
| 19 | STATE INCOME TAXES | | | (0) | (0) | 0.0 | 34.3 | 0 | 19 20 |
| 21 22 | INCREMENTAL FEDERAL INCOME TAXES | | | 0 | 0 | 0.0 | 34.3 | 0 | 20 21 22 |
| 23 | INCREMENTAL STATE INCOME TAXES | | | 0 | 0 | 0.0 | 34.3 | 0 | 23 |
| 25 26 | BANK BALANCES | NEPIS | | | | | | 0 | 24 25 26 |
| 27 | SPECIAL DEPOSITS | NEPIS | | | | | | 816,531 | 27 28 |
| 29 | WORKING FUNDS | NEPIS | | | | | | 4,734 | 28 29 30 |
| 31 | TAX COLLECTIONS AVAIL - FICA WITHHOLDING | LRE | | (2,399,944) | (6,575) | 0.0 | | 0 | 31 32 |
| 33 | TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING | LRE | | (3,879,444) | (10,629) | 0.0 | | 0 | 33 34 |
| 35 | TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN | R10 | ASSIGN TO JURIS | 0 | 0 | 0.0 | | 0 | 35 36 |
| 37 38 | TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND | R10 | ASSIGN TO JURIS | (303,808) | (832) | 61.2 | | (50,965) | 37 38 |
| 39 | TAX COLLECTIONS AVAILABLE - STATE SALES TAX | R10 | | (72) | (0) | 13.8 | | (3) | 39 40 |
| 41 | TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES | R10 | | 0 | 0 | 0.0 | | 0 | 41 42 |
| 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 | TOTAL CASH WORKING CAPITAL REQUIREMENT - NORTH DAKOTA | | | | | | | 1,531,801 | 441 444 455 465 477 481 491 501 511 522 533 544 555 557 581 591 |
| 58 59 60 | | | | | | | | | 5i 5i |

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STIDY North Dakota Budget TEST YEAR 2024 - Simple Average

EXCESS REVENUE LEAD DAYS OF EXPENSE PER DAY 365 DAYS PER YEAR OVER EXPENSE LAG DAYS LINE NO OPERATING EXPENSE EXPENSE LAG DAYS NET REVENUE LAG DOLLARS LINE NO ITEM CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF LEAD-LAG FACTORS-SOUTH DAKOTA JURISDICTION FUEL- COAL E2 4,740,714 12,988 19.1 18.0 233,659 FUEL - OIL E1 975,772 2,673 8.9 28.2 75,415 PURCHASED POWER 8,559,385 23,450 32.8 4.3 101,540 LABOR AND ASSOCIATED PAYROLL EXPENSE LRE 18,373 10.5 489,083 6,706,057 26.6 ALL OTHER O&M EXPENSE 10,028,038 27,474 12.5 24.6 676,137 PROPERTY TAXES (EXCL COAL CONVERSION TAXES) 1,638,789 4,490 297.2 -260.1 (1,167,599 COAL CONVERSION TAXES 9,580 35.6 1.5 FEDERAL INCOME TAXES (1,769,063 (4,847) 0.0 37.1 STATE INCOME TAXES 0.0 37.1 INCREMENTAL FEDERAL INCOME TAXES 37.1 INCREMENTAL STATE INCOME TAXES 0.0 37.1 BANK BALANCES NEPIS SPECIAL DEPOSITS NEPIS 189,488 WORKING FUNDS 1,099 NEPIS TAX COLLECTIONS AVAIL - FICA WITHHOLDING LRE (553,688) (1,517 0.0 TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING (2,452) LRE (895.022 0.0 TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN R10 ASSIGN TO JURIS TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND ASSIGN TO JURIS R10 61.2 TAX COLLECTIONS AVAILABLE - STATE SALES TAX R10 0.0 TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES R10 0.0 TOTAL CASH WORKING CAPITAL REQUIREMENT - SOUTH DAKOTA

22 -1

NORTH DAKOTA

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STIDY North Dakota Budget TEST YEAR 2024 - Simple Average

EXCESS REVENU LEAD DAYS OF EXPENSE PER DAY 365 DAYS PER YEAR OVER EXPENSE LAG DAYS LINE NO OPERATING EXPENSE EXPENSE LAG DAYS NET REVENUE LAG DOLLARS LINE NO ITEM $\begin{array}{c} {\bf CASH\ WORKING\ CAPITAL\ CALCULATION\ BY\ THE\ APPLICATION\ OF} \\ {\bf LEAD-LAG\ FACTORS-FERC\ JURISDICTION} \\ {\bf FUEL-COAL} \end{array}$ E2 29,488 19.1 11.3 912 FUEL - OIL E1 6,599 8.9 21.5 389 PURCHASED POWER 53,338 146 32.8 -2.4 (346) LABOR AND ASSOCIATED PAYROLL EXPENSE LRE 1,216,623 3,333 10.5 19.9 66,398 ALL OTHER O&M EXPENSE 1,447,486 3,966 12.5 17.9 71,026 PROPERTY TAXES (EXCL COAL CONVERSION TAXES) 65,444 179 297.2 -266.8 (47,829 COAL CONVERSION TAXES 383 35.6 -5.2 FEDERAL INCOME TAXES 8,598,409 23,557 0.0 30.4 716,141 STATE INCOME TAXES (36,709) (101) 0.0 30.4 INCREMENTAL FEDERAL INCOME TAXES 30.4 INCREMENTAL STATE INCOME TAXES 0.0 30.4 BANK BALANCES NEPIS SPECIAL DEPOSITS NEPIS 262,625 WORKING FUNDS NEPIS 1,523 TAX COLLECTIONS AVAIL - FICA WITHHOLDING LRE (100,451 (275 0.0 TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING (162,376) (445) LRE 0.0 TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN R10 ASSIGN TO JURIS TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND ASSIGN TO JURIS R10 61.2 TAX COLLECTIONS AVAILABLE - STATE SALES TAX R10 0.0 TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES R10 0.0 TOTAL CASH WORKING CAPITAL REQUIREMENT - FERC 1,070,833

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget TEST YEAR 2024 - Simple Average

| North I | akota Budget TEST YEAR 2024 - Simple Average | | | | | ı | | EXCESS REVENUE | | |
|--|--|-------|-----------------|----------------------|---|---|---------------------|----------------------------------|----------------------------|--|
| | | | | | | | | LEAD DAYS OF | | |
| LINE NO | ITEM | | | OPERATING EXPENSE | EXPENSE PER DAY 365 DAYS PER YEAR | | EXPENSE LAG DAYS | 36.0 OVER EXPENSE LAG DAYS | NET REVENUE LAG DOLLARS | LINE |
| | | | | | | | | | | |
| 1 | CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF | | | | | | | | | 1 |
| 2 | LEAD-LAG FACTORS - TOTAL CO. FUEL - COAL | E2 | | | | | | | 2,380,444 | 2 3 |
| 4 | FUEL-OIL | E1 | | | | | | | 769,797 | 4 |
| 5 5 6 7 | | 15.1 | | | | | | | | 2 3 4 5 6 7 8 |
| 7 8 9 | PURCHASED POWER | | | | | | | | 797,322 | 8 |
| 9 | LABOR AND ASSOCIATED PAYROLL EXPENSE | LRE | | | | | | | 4,851,103 | 9 |
| 10 11 | ALL OTHER O&M EXPENSE | | | | | | | | 7,029,861 | 11 |
| 12 13 | PROPERTY TAXES (EXCL COAL CONVERSION TAXES) | | | | | | | | (11,763,240) | 12 13 |
| 14 15 | COAL CONVERSION TAXES | | | | | | | | 87 | 14 15 |
| 16 17 | FEDERAL INCOME TAXES | | | | | | | | 716,141 | 16 17 |
| 18 19 | STATE INCOME TAXES | | | | | | | | 0 | 18 19 |
| 20 | INCREMENTAL FEDERAL INCOME TAXES | | | | | | | | 0 | 20 |
| 20 21 22 23 24 25 26 27 28 29 30 31 | INCREMENTAL STATE INCOME TAXES | | | | | | | | 0 | 20 21 22 23 24 25 26 27 28 29 |
| 24 | BANK BALANCES | NEPIS | | | | | | | 0 | 24 |
| 26 | | | | | | | | | | 26 |
| 28 | SPECIAL DEPOSITS | NEPIS | | | | | | | 2,158,433 | 27 |
| 30 | WORKING FUNDS | NEPIS | | | | | | | 12,513 | 29 |
| 31 32 | TAX COLLECTIONS AVAIL - FICA WITHHOLDING | LRE | | | | | | | 0 | 31 |
| 33 34 | TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING | LRE | | | | | | | 0 | 33 |
| 35 | TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN | R10 | ASSIGN TO JURIS | | | | | | 0 | 35 |
| 36 37 38 | TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND | R10 | ASSIGN TO JURIS | | | | | | (50,965) | 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 54 55 55 56 57 |
| 39 40 | TAX COLLECTIONS AVAILABLE - STATE SALES TAX | R10 | | | | | | | (3) | 39 |
| 41 42 | TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES | R10 | | | | | | | 0 | 41 |
| 43 44 | | | | | | | | | | 43 |
| 45 | TOTAL CASH WORKING CAPITAL REQUIREMENT - TOTAL COMPANY | | | | | | | | 6,901,493 | 44 |
| 46 | | | | | | | | | | 46 |
| 48 | | | | | | | | | | 48 |
| 50 | | | | | | | | | | 49 50 |
| 51 52 | | | | | | | | | | 51 52 |
| 53 | | | | | | | | | | 53 |
| 55 | | | | | | | | | | 55 |
| 56 57 | | | | | | | | | | 56 57 |
| 46 47 48 49 50 51 52 53 54 55 56 57 58 | | | | | | | | | | 58 59 60 |
| 60 | | | | | | | | | | 60 |
| | | | | | | | | | | |

| PU-23- Supplemental Workpap | |
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| | |
| he North Dakota Class Cost of Service Study can be found in Volume 3, Schedule E-3. | |
| | |

| 2024 | Functionalization | Page 1 of 6 |
|------|-------------------|-------------|
| | | |

Otter Tail Power Company Functionalization Test Year 2024

| Line No. | Description | Accounts 101 | Simple Average 2024 | Accounts 106 | Simple Average 2024 | | Accounts 114 | Simple Average 2024 | | Line No. |
|-------------|--|-----------------|------------------------|-----------------|------------------------|---|------------------------|------------------------|-----------------------------------|-------------|
| 1 | Production: | 101 | (1) | 100 | (1) | | | (1) | | 1 |
| 2 | Steam | 310 - 317 | 571,495,169 | 310 - 316 | (., | | 310 - 317 | 1,588,255 | | 2 |
| 3 | Wind | 341 - 347 | 657.818.354 | 344 - 347 | 0 | | 344 - 347 | 1,000,200 | | 3 |
| 4 | Hydro | 330 - 335 | 13.285.684 | 330 - 335 | 0 | | 330 - 335 | ň | | 4 |
| 5 | Solar | 330 - 333 | 62,522,146 | 330 - 333 | · · | | 330 - 333 | ۰ | | 4 |
| 6 | Other IC | 340 - 347 | 224,720,179 | 340 - 347 | 0 | | 340 - 347 | 0 | | 5 |
| 7 | Other 10 | 340 - 341 | 224,720,173 | 340 - 341 | | | 340 - 341 | | | 6 |
| 8 | Transmission | 350 - 358 | 824.652.331 | 350 - 358 | 0 | | 350 - 358 | 58.287 | | 7 |
| 9 | Transmission | 000 000 | 024,002,001 | 000 000 | | | 000 000 | 00,201 | | 8 |
| 10 | Distribution: | | | | | | | | | 9 |
| 11 | Land | 360 | 1,497,656 | 360 | 0 | | 360 | 0 | | 10 |
| 12 | Station Equipmen | 362 | 140,726,088 | 362 | 0 | | 362 | 586 | | 11 |
| 13 | Poles. Towers & Fixtures | 364 | 88,713,769 | 364 | 0 | | 002 | 000 | | 12 |
| 14 | Overhead Conductors & Device: | 365 | 62,678,781 | 365 | 0 | | | | | 13 |
| 15 | Underground Condui | 366 | 02,070,701 | 366 | 0 | | | | | 14 |
| 16 | Underground Conductors & Devices | 367 | 130,042,166 | 367 | 0 | | | | | 15 |
| 17 | Line Transformers | 368 | 130,954,946 | 368 | n | | | | | 16 |
| 18 | Services | 369 | 14.188.329 | 369 | n | | | | | 17 |
| 19 | Underground Services | 369.1 | 50.453.703 | 369.1 | 0 | | | | | 18 |
| 20 | Meters | 370 | 28.397.520 | 370 | 0 | | | | | 19 |
| 21 | Smart Meters | 370.05 | 36.169.600 | 370 | Ü | | | | | 10 |
| 22 | Load Management Switches | 370.1 | 8,899,439 | 370.1 | 0 | | | | | 20 |
| 23 | Interruption Monitors | 370.2 | 0,000,400 | 370.2 | o o | | | | | 21 |
| 24 | Installation on Customers' Premise: | 371.0 | 0 | 371.0 | 0 | | | | | 22 |
| 25 | EV Charging | 371.1 | 1.771.302 | 371.0 | · · | | | | | 22 |
| 26 | All Other Private Lighting | 371.1 | 10.003.929 | 371.2 | 0 | | | | | 23 |
| 27 | Streetlighting & Signal Systems | 373 | 14,969,064 | 373 | 0 | | | | | 24 |
| 21 | Otteetiigriting & Oignar Oysterii. | 373 | 719,466,292 | 373 | 0 | 1 | 1 | | | 25 |
| 28 | General: | | 113,466,232 | | | 1 | 1 | | | 26 |
| 1 | Land | 389 | 1,163,225 | 389 | 0 | | | | | 27 |
| 29 | Structures & Improvements | 390 | 30,082,305 | 390 | 0 | | | | | 28 |
| 2 | General Office Buildings | 390.1 | 6,672,208 | 390.1 | 0 | | | | | 29 |
| 30 | Fleet Service Center Building | 390.2 | 896,880 | 390.2 | o o | | | | | 30 |
| 3 | Tidet Service Certer Building | 390.25 | 2,154,593 | 330.2 | Ü | | | | | 30 |
| 31 | Central Stores Buildings | 390.3 | 5.414.880 | 390.3 | 0 | | | | | 31 |
| 4 | Office Furniture | 391 | 603.912 | 391 | 0 | | | | | 32 |
| 32 | Office Equipment | 391.1 | 327.896 | 391.1 | 0 | | | | | 33 |
| 5 | Duplicating Equipment | 391.2 | 772,361 | 391.2 | 0 | | | | | 34 |
| 33 | Engineering Computers | 391.3 | 772,301 | 391.3 | 0 | | | | | 35 |
| 6 | Business Computers | 391.4 | 0 | 391.4 | 0 | | 1 | | | 36 |
| 34 | Computer Systems | 391.5 | 4.156.850 | 391.5 | 0 | | 1 | | | 37 |
| 7 | Computer Systems Computer Related Equipmen | 391.6 | 3,281,758 | 391.6 | 0 | | | | | 38 |
| 35 | Transportation Equipmen | 392 & 392.1 | 43,084,688 | 392 | 0 | | | | | 39 |
| 8 | Stores Equipmen | 392 & 392.1 | 43,004,000 | 393 | 0 | | 1 | | | 40 |
| 36 | Tools, Shop & Garage Equipmen | 394 | 6,840,127 | 394 | 0 | | 1 | - | 2024 | 41 |
| 9 | Central Stores Tools | 394.1 | 0,040,127 | 394 | U | | 1 | - | 2024 | 41 |
| 37 | AMR Equipment | 394.1 | 401,984 | 394.2 | 0 | | 101 (Above) | | 3,196,902,767.25 | 42 |
| 10 | Laboratory Equipmen | 394.2 | 401,964 | 395 | 0 | | 101.7 Intangible (1 | | 42,134,377.00 | 43 |
| 38 | Power-Operated Equipmen | 395 396 | 1,750,019 | 395 396 | 0 | | Agrees to FERC T/B | CL 9654 Banar | 42,134,377.00 3.239.037.144.25 | 44 45 |
| | | | | 396 | 0 | | Agrees to FERC 1/B | , GL 600A Repor | 3,239,037,144.25 | 45 46 |
| 11 | Communication Equipment & Communications Tower | 397 & 397.4 | 7,117,723 | 397 397.1 | 0 | | 400 (Ab) | | 0.00 | 46 47 |
| 39 | Radio Tele-Communication Equipmen | 397.1 | 1,060,758 | | 0 | | 106 (Above) | 4- FEDO T/F | 1,647,128.00 | 47 |
| 12 | Micorwave Equipmen | 397.2 | 6,994,464 | 397.2 | | | 114 (Above); Agrees | IU FERU I/E | 1,047,128.00 | 48 |
| 40 | Radio Load Control Equipmen | 397.3 | 165,980 | 397.3 | 0 | | PHFU (1) | (E(0) | 0.040.004.070.05 | |
| 13 | Miscellaneous Equipmen | 398 | 0 | 398 | | | Total Plant in Service | | 3,240,684,272.25 | 50 |
| | | | 122,942,613 | | 0 | | (1) Actual Year Work | | 3,240,684,272.00 | |
| | | | | | | | Agrees to Actual Yea | r Work Paper A- | (0.25) | |

| | | | Operating Statement | | 2024 Functionalization Page 2 of 6 |
|----------|---|-------------------------------|-------------------------|---|------------------------------------|
| | Description | Accounts | Amounts | | |
| Line # | Steam Power GeneRation: | | Test Year 2024 (2) | | Line# |
| 2 | Supervision and Engineering | 401 - 500 | 2,158,400 | | 2 3 |
| 3 | Fuel Steam Expense | 401 - 501 401 - 502 | 51,977,346 5,403,987 | | 3 4 |
| 5 6 | Electrical Expense Miscellaneous Expense | 401 - 505 401 - 506 | 1,975,891 | | 4 5 6 |
| 7 | Rent | 401 - 507 | 4,956,569 | 401 = 66,472,193.39 | 7 |
| 8 | Allowances | 401 - 509 | | **, , **** | |
| 9 | Steam Power Maintenance: | | | | 8 9 |
| 10 | Supervision and Engineering | 402 - 510 | 606,686 | | 10 |
| 12 13 | Structures Boiler | 402 - 511 402 - 512 | 967,805 5,404,699 | | 11 12 |
| 14 | Electric | 402 - 513 | 972,464 | | 13 |
| 15 | Miscellaneous | 402 - 514 | 1,209,743 | 402 = 9,161,397.51 | 14 |
| 16 17 | Hydro: | | | | 15 16 |
| 18 19 | Supervision and Engineerini Electric Expense | 401 - 535 401 - 537 & 538 | 11,290 30,770 | | 17 17A |
| 20 | Miscellaneous Expense | 401 - 539 | 13,173 | 401 = 55,233.00 | 18 |
| 21 | Rents Supervision & Engineering | 401 - 540 402 - 541 | 22 | · · · · · · · · · · · · · · · · · · · | 19 20 |
| 23 | Structures | 402 - 542 | 7,294 | | 21 |
| 24 25 | Reservoirs - Dams Electric | 402 - 543 402 - 544 | 341,324 3,006 | | 22 23 |
| 26 | Miscellaneous Expense | 402 - 545 | 6,468 | 402 = 358,114.00 | 24 |
| 27 | In. | | | | 25 |
| 28 29 | IC: Supervision and Engineerin | 401 - 546 | 121,216 | | 26 27 |
| 30 | Supervision and Engineering-Winc | 401 - 546(W) | 1,487,738 | | |
| 31 32 | Generation Expense | 401 - 547 401 - 548 | 10,397,281 471,033 | | 28 28A |
| 33 34 | Generation Expense-Winc Miscellaneous Expense | 401 - 548(W) 401 - 549 | 1,361,579 1,426,052 | | 29 |
| 35 | Miscellaneous Expense Miscellaneous Expense-Winc | 401 - 549(W) | 4,165,532 | | |
| 36 37 | Rents Rents-Wind | 401 - 550 401 - 550(W) | 1,848,624 | 401 = 21,279,055.00 | 29A |
| 38 39 | Supervision and Engineering | 402 - 551 | 30,637 | | 30 |
| 39 40 | Supervision and Engineering-Winc Structures | 402 - 551(W) 402 - 552 | 170,196 84,795 | 402 = 4,538,545.00 | 31 |
| 41 | Generating and Electric | 402 - 553 | 1,033,581 | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 32 |
| 42 43 | Generating and Electric-Winc Miscellaneous Expense | 402 - 553(W) 402 - 554 | 1,157,939 267,415 | | |
| 44 | Miscellaneous Expense-Winc | 402 - 554(W) | 1,793,982 | Production 401 = 87,806,481.39 | 33 |
| 45 46 | Other Power Supply Expenses: | | | Production 402 = 14,058,056.51 | 34 35 |
| 47 | System Control and Dispatch | 401 - 556 | 485,549 | | 36 |
| 48 | Other Expenses | 401 - 557 | 26,453 | 401 = 512,002.00 | 36A 37 |
| 49 50 | Transmission Expenses: | | | | 37 38 |
| 51 | Supervision and Engineering | 401 - 560 | 231,636 | | 39 |
| 52 | Load Dispatching | 401 - 561 | 4,161,282 | | 40 |
| 53 54 | Station Expense Overhead Lines | 401 - 562 401 - 563 | 342,727 794,989 | | 41 42 |
| 55 | Transmission of Electricity by Others | 401 - 565 | 23,131,177 | | 42A |
| 56 | Miscellaneous Expense | 401 - 566 | 927,529 | | 43 |
| 57 58 | Rents Supervision and Engineering | 401 - 567 402 - 568 | 36,260 310,515 | 401 = 30,385,410.76 | 44 45 |
| 59 | Computer Hardware, Software, etc | 402 - 569 | 969,859 | | 45A |
| 60 | Station Equipment | 402 - 570 | 1,525,157 | | 46 |
| 61 62 | Overhead System Underground Lines | 402 - 571 402 - 572 | 1,877,768 130 | | 47 48 |
| 63 | Maintenance of Miscellaneous Plant | 402 - 572 | 130 | | 48A |
| 64 | Day-Ahead & Real-Time and Transmission Market Expense | 401 - 575 | 759,810 | | 48B |
| 65 | Computer Software | 402 - 576 | 260,227 | 402 = 4,943,655.53 | 48C |
| 66 67 | Distribution Expense: | | | | 49 50 |
| 68 | Operation, Supervision & Engineering | 401 - 580 | 408,414 | | 51 |
| 69 70 | Load Dispatching Station Expenses | 401 - 581 401 - 582 | 195,497 292,870 | | 51A 52 |
| 71 | Line Expenses | 401 - 583 | 255,629 | | 53 |
| 72 73 | Underground Line Expenses Streetlighting & Signal System | 401 - 584 401 - 585 | 2,380,523 | | 54 55 56 |
| 74 | | | | | 56 |
| 75 76 | Not Used Not Used | 401 - 586.01 401 - 586.02 | | | 57 58 |
| 77 | Not Used | 401 - 586.03 | | | 28 |
| 78 79 | Not Used Not Used | 401 - 586.04 401 - 586.05 | | | 60 61 |
| 80 | Not Used | 401 - 586.06 | | | 62 |
| 81 82 | Not Used Meter Expenses | 401 - 586.07 401 - 586 | 2,109,573 | | 63 64 |
| 83 | Other Distribution Expenses | 401 - 587 401 - 588 | 1,401 3,792,991 | | 65 66 |
| 84 85 | Rents | 401 - 589 | 233,543 | 401 = 9,670,442.78 | 67 |
| 86 87 | Maintenance, Supervision & Engineerin Maintenance of Station Equipmen | 402 - 590 402 - 592 | 982,657 744,378 | • | 68 69 70 |
| 88 | Maintenance of Overhead Line | 402 - 593 | 4,154,764 | | 70 |
| 89 90 | Maintenance of Underground Line: Maintenance of Line Transformer: | 402 - 594 402 - 595 | 805,694 236,669 | | 71 72 |
| 91 | Maintenance of Streetlighting & Signa | 402 - 596 | 176,602 | | 73 74 |
| 92 | Maintenance of Meters Not Used | 402 - 597 402 - 597.01 | 597,884 | | 75 |
| 94 95 | Not Used Not Used | 402 - 597.02 402 - 597.03 | | | 76 77 |
| 95 96 | Maintenance of Property in A/C 37 | 402 - 597.03 402 - 598 | 184,398 | 402 = 7,883,045.56 | 77 |
| | | | | | |

| | | | (3) | | | T | 2024 | Functionalization | Page 3 of 6 | |
|----------|--|----------------------------------|------------------------|------------------------------------|-----------------------------|------------------------------|-----------------------|-------------------------|-------------|----------|
| | | | Statement | | | <u> </u> | 2024 | runctionalization | Page 3 of 6 | - |
| _ | Description | Accounts | Amounts | | | | | | | |
| Line # | | | Test Year 2024 | | | | | | | Line # |
| 1 2 | Customer Accounting: Supervision | 401 - 901 | 23,039 | | | | | | | 1 2 |
| 3 | Meter Reading Expense: | 401 - 902 | 5,849,342 | | | | | | | 3 |
| 4 | Customer Records & Collection Expensi | 401 - 903 | 7,768,248 | | | | | | | 4 |
| 5 | Uncollectible Accounts | 401 - 904 | 1.200.621 | | | | | | | 5 |
| 6 | Miscellaneous Expenses | 401 - 905 | 1,187,249 | 401 = | 16,028,499.40 | | | | | 6 |
| 7 | | | | | | | | | | 7 |
| 8 | Customer Service and Information Expense: Supervision | 401 - 907 | 765,449 | | | | | | | 8 |
| 10 | Supervision | 401 - 907 | 700,449 | | | | | | | 10 |
| 11 | Customer Assistance Expenses | 401 - 908 | 1,892,860 | | | | | | | 11 |
| 12 | Not Used | 401 - 908.2 | | | | | | | | 12 |
| 13 | Not Used | 401 - 908.3 | | | | | | | | 13 |
| 14 15 | Not Used Not Used | 401 - 908.4 401 - 908.11 | | | | | | | | 14 15 |
| 16 | Not Used | 401 - 908.12 | | | | | | | | 16 |
| 17 | Not Used | 401 - 908.13 | | | | | | | | 17 |
| 18 | Conservation Investment Program - SI | 401 - 908.16 | 485,000 | | | | | | | 18 |
| 19 | Conservation Investment Program - NI | 401 - 908.17 | 0 | | | | | | | 19 |
| 20 21 | Conservation Investment Program - MI Not Used | 401 - 908.18 401 - 908.22 | 9,000,000 | | | | | | | 20 |
| 22 | Not Used Not Used | 401 - 908.22 401 - 908.23 | | | | | | | | 22 |
| 23 | Info & Instr Advertising Expense | 401 - 909 | 209,751 | | | | | | | 23 |
| 24 | Miscellaneous Expense: | 401 - 910 | 117,574 | 401 = | 12,470,633.78 | | | | | 24 |
| 25 | | | | · <u>·</u> | • | | | | | 25 |
| 26 27 | Sales Expenses: Supervisory Labor and Expense | 401 - 911 | 12,190 | | | | | | | 26 27 |
| 28 | Minnesota Economic Developmer | 401 - 911 | 274,979 | | | | | | | 28 |
| 29 | North Dakota Economic Developmer | 401 - 912 | 5,943 | | | | | | | 28 |
| 30 | South Dakota Economic Developmer | 401 - 912 | -, | | | | | | | 30 |
| 31 | Not Used | 401 - 912.04 | | | Check Totals | Amounts | | | | 31 |
| 32 | Expenses - Sales & Demonstration: | 401 - 912 | | | Total 401 = | 205,308,933.11 | | | | 32 |
| 33 34 | Not Used Not Used | 401 - 912.10 401 - 912.11 &12 | | | Total 402 = Plus 555 (2) | 28,695,084.59 | | | | 33 34 |
| 35 | Not Used | 401 - 912.11 &12 | | | Total | 90,662,127 324,666,144.70 | | | | 35 |
| 36 | Not Used | 401 - 912.14 | | | GL Total (2) | 324,666,145.00 | | | | 36 37 |
| 37 | Not Used | 401 - 912.20 | | | Difference | (0.30) | | | | 37 |
| 38 | Not Used | 401 - 912.21 & .22 | | | | | | | | 38 |
| 39 40 | Not Used Not Used | 401 - 912.23 401 - 912.24 | | | | | | | | 39 40 |
| 41 | Not Used | 401 - 912.24 | | | | | | | | 41 |
| 42 | Not Used | 401 - 912.32 | | | | | | | | 42 |
| 43 | Not Used | 401 - 912.33 | | | | | | | | |
| 44 | Not Used | 401 - 912.34 | | | | | | | | 44 |
| 45 46 | Advertising Miscellaneous Sales Expense | 401 - 913 401 - 916 | 1,348 | | | | | | | 45 46 |
| 46 | Not Used | 401 - 916.02 | 296,288 | | | | | | | 47 |
| 48 | Not Used | 401 - 916.03 | | | | | | | | 48 |
| 49 | Not Used | 401 - 916.04 | | | | | | | | 49 |
| 50 | Not Used | 401 - 916.08 | | | | | | | | 50 |
| 51 | Not Used | 401 - 916.10 | | | | | | | | 51 |
| 52 53 | Not Used Not Used | 401 - 916.11 401 - 916.12 | | | | | | | | 52 53 |
| 54 | Not Used | 401 - 916.13 | | | | | | | | 54 |
| 55 | Not Used | 401 - 916.20 | | | | | | | | 55 |
| 56 | Not Used | 401 - 916.21 | | | | | | | | 56 |
| 57 | Not Used | 401 - 916.22 | | | | | | | | 57 |
| 58 59 | Not Used Not Used | 401 - 916.23 401 - 916.30 | | | | | | | | 58 59 |
| 60 | Not Used | 401 - 916.31 | | | | | | | | 60 |
| 61 | Not Used | 401 - 916.32 | | | | | | | | 61 |
| 62 | Not Used | 401 - 916.33 | | 401 = | 590,748.00 | | | | | 62 |
| 63 | Operating Expenses - Admin & General: | | | | | | | | | 63 |
| 64 65 | Operating Expenses - Admin & General: Salaries, Office Supplies & Expense: | 401 - 920 | 20,291,006 | | | | | | | 64 65 |
| 66 | Various Admin & General Expense: | 401 - 921 | 12,108,238 | | | | | | | 66 |
| 67 | Capitalized Admin & General Expense | 401 - 922 | (2,720,136) | | | | | | | 67 |
| 68 | Outside Services Employed | 401 - 923 | 1,083,910 | | | | | | | 68 |
| 69 | Property Insurance | 401 - 924 | 2,729,000 | | | | | | | 69 70 |
| 70 71 | Property Insurance-Winc Injuries & Damages | 401 - 924(W) 401 - 925 | 1,501,959 | | | | | | | 70 |
| 72 | Employee Pensions & Benefit: | 401 - 925 401 - 926 | 4,536,918 1,079,188 | | | | | | | 72 |
| 73 | Regulatory Commission Expense | 401 - 928 | 3,151,279 | | | | | | | 73 74 |
| 74 | Miscellaneous General Expense: | 401 - 930 | 3,520,649 A | VC 930.01 Included in This Account | | | | | | 74 |
| 75 | Informational Advertising | 401 - 930.01 | | F | | | | | | 75 |
| 76 77 | Rents | 401 - 931 402 - 935 | 562,704 | 401 = | 47,844,715.00 | | | | | 76 77 |
| 77 | Maintenance Expenses Radio Load Control Equipmen | 402 - 935 402 - 935.06 | 1,810,327 A | VC 935.06 Included in This Account | | |) FDW Transactions - | 2011 located in Misc W/ | P file | 77 |
| 70 | radio codo com of Equipmon | 102 - 300.00 | | | | l'a | 3) FDW Transactions - | 2011 located in Misc W/ | P file | 7.0 |
| | | | | | | 1/5 | | | | |

| Line # | Factors | | | | | | | 2024 | Functionalization | Page 4 of 6 | Line # |
|----------|---|-------------|--------------|--------------|-------------------------|--------------------|------------|------------|---------------------|--------------|----------|
| 1 | Base/Peak Split | Peak | Base | | | | | 2024 | 1 dilctionalization | 1 age 4 01 0 | 1 |
| 2 | 2024 Excluding Wind - (3) | 24.03% | 75.97% | 100.00% | (3) Current Year Work F | laner C-1 Page 1 | | | | | 2 |
| 3 | 2024 Wind - (4) | 31.49% | 68.51% | 100.00% | (4) Current Year Work F | | | | | | 3 |
| 4 | 2024 11110 (4) | 01.4070 | 00.0170 | 100.0070 | (4) Garrent Toda Work T | apor o 1_a,1 ago 1 | | | | | 4 |
| 5 | | | | | | | | | | | 5 |
| 6 | Distribution Rate Base: | Primary | Secondary | Primary | Secondary | Street | Area | | Load | | 6 |
| | | . , | | | | | | | | | |
| 7 | (3) | Demand | Demand | Customer | Customer | Lights | Lights | Meters | Management | | 7 |
| 28 | | | | | | | | | | | 28 |
| 29 | Ending Balances Land | 1,497,656 | | | | | | | | | 29 30 |
| 30 31 | Station Equipmen | 140,726,674 | | | | | | | | | 31 |
| 32 | Poles, Towers & Fixtures | 53,111,404 | 0 | 28,722,762 | 0 | 4,417,399 | 2.462.203 | | | | 32 |
| 33 | Overhead Conductors & Device: | 36,618,097 | 18,726,676 | 1,772,760 | 1.654.124 | 2,438,389 | 1,468,735 | | | | 33 |
| 34 | Underground Conduit | 30,010,097 | 10,720,070 | 1,772,700 | 1,004,124 | 2,430,309 | 1,400,733 | | | | 34 |
| 35 | Underground Conductors & Devices | 22,850,922 | 2,693,847 | 88,663,816 | 11,481,631 | 2,716,000 | 1,635,950 | | | | 35 |
| 36 | Line Transformers | 22,050,922 | 82.044.955 | 00,000,010 | 48.909.996 | 2,710,000 | 1,035,950 | | | | 36 |
| 37 | Services | 0 | 11,596,627 | 0 | 2,591,703 | 0 | 0 | | | | 37 |
| 38 | Underground Services | 0 | 27,952,158 | 0 | 22,501,544 | 0 | 0 | | | | 38 |
| 39 | Meters | ١ | 27,002,100 | | 22,001,044 | ٠ | ١ | 28.397.520 | | | 39 |
| 40 | Smart Meters | | | | | | | 36.169.600 | | | 33 |
| 41 | Load Management Switches | | | | | | | 23,100,000 | 8,899,439 | | 41 |
| 42 | Interruption Monitors | | | | 0 | | | | 2,230,400 | | 42 |
| 43 | Installation on Customers' Premise: | | | 0 | - | | | | | | 43 |
| 44 | EV Charging | | 1,447,748 | | 323,554 | | | | | | |
| 45 | All Other Private Lighting | | .,,. | | , | | 10.003.929 | | | | 45 |
| 46 | Streetlighting & Signal Systems | | | | | 14.969.064 | .,, | | | | 46 |
| 47 | | | | | | ,, | | | | | 47 |
| 48 | Total Ending Balances | 254,804,753 | 144,462,010 | 119,159,338 | 87,462,552 | 24,540,852 | 15,570,818 | 64,567,120 | 8,899,439 | 719,466,881. | |
| 49 | | | | | | | | | | 3. | .97 49 |
| 50 | | Primary | Secondary | Primary | Secondary | Street | Area | | Load | | 50 |
| 51 | Distribution Expenses | Demand | Demand | Customer | Customer | Lights | Lights | Meters | Management | | 51 |
| 52 | Operation, Supervision & Engineerin | 54,423 | 40,602 | 96,890 | 40,146 | 3,382 | 2,023 | 170,949 | 0 | | 52 |
| 53 | Load Dispatching | 22,817 | 19,567 | 48,377 | 19,347 | 1,889 | 1,119 | 82,382 | 0 | | 48A |
| 54 | Station Expenses | 292,870 | | | | | | | | | 54 |
| 55 | Line Expenses | 77,351 | 96,867 | 26,289 | 45,823 448.197 | 5,910 | 3,389 | | | | 55 56 |
| 56 57 | Underground Line Expenses | 301,376 | 404,184 | 1,169,369 | 448,197 | 35,821 | 21,576 | | | | 57 |
| 58 | Streetlighting & Signal Systen Meter Expenses | | | | | U | | 2.109.573 | 0 | | 58 |
| 59 | Other Distribution Expenses | | | | 1.401 | | | 2,109,573 | ۱۰ | | 59 |
| 60 | Miscellaneous Distribution Expense: | 505.430 | 377.080 | 899.826 | 372.843 | 31.406 | 18.788 | 1.587.619 | 0 | | 60 |
| 61 | Rents | 139,818 | 377,000 | 75,614 | 3/2,043 | 11,629 | 6.482 | 1,367,019 | ۰ľ | | 61 |
| 62 | Maintenance, Supervision & Engineerin | 497.564 | 167.994 | 186.469 | 55.673 | 57.942 | 17.015 | | | | 62 |
| 63 | Maintenance of Station Equipmen | 744,378 | 107,994 | 100,409 | 55,075 | 51,542 | 17,013 | | | | 63 |
| 64 | Maintenance of Overhead Line | 2,251,497 | 760.874 | 765.195 | 106.537 | 172,026 | 98,635 | | | | 64 |
| 65 | Maintenance of Underground Line: | 102,002 | 136,797 | 395.776 | 151.693 | 12.124 | 7.303 | | | | 65 |
| 66 | Maintenance of Line Transformer: | .52,002 | 148.276 | 220,770 | 88.393 | , | .,000 | | | | 66 |
| 67 | Maintenance of Streetlighting & Signa | | , | | , | 176,602 | | | | | 67 |
| 68 | Maintenance of Meters | | | | | ,, | | 597,884 | 0 | | 68 |
| 69 | Maintenance of Property in A/C 37 | 85,057 | 28,718 | 31,876 | 9,517 | 9,905 | 2,909 | 16,416 | 0 | | 69 |
| 70 | Rounding | 309.00 | (13.00) | (191.00) | (12.00) | (26.00) | (15.00) | (53.00) | - | | 70 |
| 71 | Total Distribution Expenses | 5,074,892 | 2,180,947 | 3,695,490 | 1,339,557 | 518,608 | 179,224 | 4,564,770 | 0 | 17,553,487. | |
| 72 | | | | | | | | | | | 72 |
| 73 | | | | | | | | | | | 73 |
| 74 | | | | | Customer | Customer | | | | | 74 |
| 75 | | Production | Transmission | Distribution | Accounting | Service | | | | | 75 |
| 76 | Labor Ratios: 2024 (1) | 34.08% | 16.21% | 25.10% | 19.97% | 4.64% | 1.000000 | | | | 76 |
| 77 | 1 | | | | | | | | | | 77 |

(1) C-2, Page 1 of 2

|--|

| Line# | Plant in Service | Simple Average 2024 | | | | | | | Line# |
|----------|---|----------------------------|---------------|------------|------|---------------|-------------------|------------|------------------|
| 1 | Production Plant | | | | | | | | 1 |
| 2 | A/C 101 & 106 - Base Demand | 662,476,008 | | | | | | | 2 3 4 5 |
| 3 | Peak Demand Base Energy | 416,694,169 450,671,354 | | | | | | | 4 |
| 5 | ** | | | | | | | | 5 |
| 6 | Subtotal A/C 101 & 106 | 1,529,841,532 | | | | | | | 6 7 |
| 8 | A/C 114 - Base Demano | 1,206,597 | | | | | | | 8 |
| 9 | Peak Demand | 381,658 | | | | | | | 9 |
| 10 | Base Energy | 0 | | | | | | | 10 |
| 12 | Subtotal A/C 114 | 1,588,255 | | | | | | | 12 |
| 13 | | | | | | | | | 13 |
| 14 15 | Total Production Plant | 1,531,429,787 | | | | | | | 14 15 |
| 16 | Transmission Plant | | | | | | | | 16 |
| 17 | A/C 101 & 106 | 824,652,331 | | | | | | | 17 |
| 18 19 | A/C 114 | 58,287 | | | | | | | 18 19 |
| 20 | Total Transmission Plant | 824,710,618 | | | | | | | 20 |
| 21 | | | | | | | | | 21 |
| 22 | Distribution Plant - A/C 101, 106 & 114 Primary Demand-INC A/C 114 | 254,804,753 | | | | | | | 22 23 24 |
| 24 | Secondary Demand | 144,462,010 | | | | | | | 24 |
| 25 | Primary Customer | 119,159,338 | | | | | | | 25 |
| 26 27 | Secondary Custome | 87,462,552 | | | | | | | 26 27 |
| 28 | Streetlighting Area Lighting | 24,540,852 15,570,818 | | | | | | | 28 |
| 29 | Meters | 64,567,120 | | | | | | | 29 |
| 30 31 | Load Managemen | 8,899,439 | | | | | | | 30 |
| 32 | Total Distribution Plant | 719,466,882 | | | | | | | 31 32 |
| 33 | | | | | | | | | 33 |
| 34 35 | General Plant | 41,841,785 | | | | | | | 34 35 |
| 36 | Production Transmission | 19,903,693 | | | | | | | 36 |
| 37 | Distribution | 30,817,789 | | | | | | | 37 |
| 38 39 | Customer Accounts Customer Service & Info | 24,517,241 5,696,124 | | | | | | | 38 39 |
| 40 | Load Managemen | 165,980 | | | | | | | 40 |
| 41 | · · | | Total Plant | Intangible | PHFU | Total | Total From Page 1 | Difference | 41 |
| 42 43 | Total General Plant | 122,942,613 | 3,198,549,899 | 42,134,377 | 1 | 3,240,684,276 | 3,240,684,272 | • | 4 42 43 |
| 44 | | | | | | | | | 44 |
| 45 | | | | | | | | | 45 |
| 46 47 | | | | | | | | | 46 47 |
| 48 | Operating Expenses | Amount | | | | | | | 48 |
| 49 | Production Expenses | | | | | | | | 49 |
| 50 51 | Production Expenses Excl Purchased Powe Base Demanc | 15,513,031 | | | | | | | 50 51 |
| 52 | Peak Demand | 8.562.412 | | | | | | | 52 |
| 53 | Base Energy | 67,526,672 | | | | | | | 53 |
| 54 55 | Peak Energy | 10,397,281 | | | | | | | 54 55 |
| 56 | Direct MN Total Excluding Purchased Power | 377,143 102,376,539 | | | | | | | 56 |
| 57 | • | | | | | | | | 57 |
| 58 59 | Transmission Expenses | 35,329,066 | | | | | | | 58 59 |
| 60 | Distribution Expenses | | | | | | | | 60 |
| 61 | Primary Demanc | 5,074,892 | | | | | | | 61 |
| 62 | Secondary Demanc | 2,180,947 | | | | | | | 62 |
| 63 64 | Primary Custome Secondary Custome | 3,695,490 1,339,557 | | | | | | | 63 64 |
| 65 | Streetlighting | 518,608 | | | | | | | 65 |
| 66 | Area Lighting | 179,224 | | | | | | | 66 |
| 67 68 | Meters Load Managemen | 4,564,770 | | | | | | | 67 68 |
| 69 | · · | _ | | | | | | | 69 |
| 70 | Total Distribution | 17,553,487 | | | | | | | 70 |

| Line # | | Amount | 2024 | Functionalization | Page 6 of 6 | Line # |
|--------|---|------------------------|------|-------------------|-------------|--------|
| 1 | Customer Accounting Expenses | | | | | 1 |
| 2 | Meter Reading | 5,857,762 | | | | 2 |
| 3 | Other | 10,170,737 | | | | 3 |
| 4 | | | | | | 4 |
| 5 | Total Customer Accounts | 16,028,499 | | | | 5 |
| 6 | | | | | | 6 |
| 7 | Customer Service & Info Expense - MN | 9,000,000 | | | | 7 |
| 8 | - ND | 0 | | | | 8 |
| 9 | - SD | 485,000 | | | | 9 |
| 10 | - Other | 2,985,634 | | | | 10 |
| 11 | | ,,. | | | | 11 |
| 12 | Total Customer Serv & Information Exp | 12,470,634 | | | | 12 |
| 13 | | 12,410,004 | | | | 13 |
| 14 | Sales Expenses - MN | 274,979 | | | | 14 |
| 15 | - ND | 5,943 | | | | 15 |
| 16 | - SD | 0 | | | | 16 |
| 17 | - Other | 309,826 | | | | 17 |
| 18 | Guior | 500,020 | | | | 18 |
| 19 | Total Sales Expenses | 590,748 | | | | 19 |
| 20 | Total dates Expenses | 390,140 | | | | 20 |
| 21 | Adminstrative & General Expenses | | | | | 21 |
| 22 | Salaries, Supplies, Pensions & Benefits | | | | | 22 |
| 23 | Production | 10,482,304 | | | | 23 |
| 24 | Transmission | 4,986,321 | | | | 24 |
| 25 | Distribution | 7,720,546 | | | | 25 |
| 26 | Customer Accounts | 6,142,118 | | | | 26 |
| 27 | Customer Service & Info | 1,427,007 | | | | 27 |
| 28 | COSTOTION CONTINUE OF THIS | 1,427,007 | | | | 28 |
| 29 | Total A&G Salaries, Supplies, Pensions & Benefits | 30,758,296 | | | | 29 |
| 30 | Total Maio Galaties, Supplies, Felisions & Benefitt | 30,758,290 | | | | 30 |
| 31 | Adminstrative & General Expenses | 1 | | | | 31 |
| 32 | Load Managemen | 0 | | | | 32 |
| 33 | Outside Services (A/C 923) | 1,083,910 | | | | 33 |
| 34 | Property Insurance (A/C 924 | 4,230,959 | | | | 34 |
| 35 | Injuries & Damages (A/C 925) | 4,230,959 4,536,918 | | | | 35 |
| | Injuries & Damages (A/C 925) | 4,536,918 | | | | |
| 36 | | _ | | | | 36 |
| 37 | General Advertising (A/C 930.1 | 0 | | | | 37 |
| 38 | Misc, Rents, Maintenance | 5,893,680 | | | | 38 |

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| | | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | (J) |
|----------------|--|---|--------------------------------------|-----------------------------|----------------------------------|--|---------------------------------------|---|---|-------------------------|---|
| | | · · | 3.7 | | st Year Adjustment | • | , , | , , | | | |
| Line | | Total Company 2024 Regulatory Year | Normalize Langdon Upgrade Project | ADIT Fix from DR PSC-201 | Amortiation of ITC to All states | Remove ARO | Total Test Year Adjustments | Changes in Allocations Due to Effect of Test Year Adjustments | OTP Total Company 2024 Test Year | ND Allocation | OTP ND 2024 Test Year |
| 2 | Plant in Service A/C 101 & 106 - Direct MN | \$0 | | | | | - | | \$0 | 0.0% | \$0 |
| 4 | A/C 101 & 106 - Direct ND A/C 101 & 106 - Direct SD | \$0 \$0 | | | | | | | \$0 \$0 | 100.0% 0.0% | \$0 \$0 |
| 6 | | \$0 | | | | | - | | \$0 | | \$0 |
| 7 8 9 | | \$615,526,547 \$401,843,629 \$450,671,354 | 7,715,861 16,786,716 | | | (3,347,186) (5,818,316) (10,354,977) | (3,347,186) 1,897,545 6,431,739 | | \$612,179,361 \$403,741,174 \$457,103,093 | 43.9% 39.5% 45.0% | \$268,586,857 \$159,416,908 \$205,609,757 |
| 10 11 | | \$1,468,041,531 | 24,502,577 | | | | 24,502,577 | | \$1,473,023,629 | | \$633,613,522 |
| 12 13 14 | A/C 114 - Base Demand (E1) A/C 114 - Peak Demand (D1) A/C 114 - Base Energy (E1) | \$1,206,597 \$381,658 \$0 | | | | | - | | \$1,206,597 \$381,658 \$0 | 43.9% 39.5% 43.9% | \$529,381 \$150,697 \$0 |
| 15 16 | Subtotal A/C 114 | \$1,588,255 | | | | | : | | \$1,588,255 | | \$680,078 |
| 17 18 19 | Total Production Plant Transmission Plant | \$1,469,629,785 | 24,502,577 | | | | - | | \$1,474,611,883 | | \$634,293,600 |
| 20 21 | A/C 101 & 106 (D2) A/C 101 & 106 (Direct FERC) | \$550,572,537 \$274,079,794 | | | | | - | | \$550,572,537 \$274,079,794 | 39.2% 0.0% | \$215,798,007 \$0 |
| 22 23 24 | A/C 114 (D2) Total Transmission Plant | \$58,287 \$824,710,618 | | | | | - | | \$58,287 \$824,710,618 | 39.2% | \$22,846 \$215,820,853 |
| 25 26 | Primary Demand (D3) | \$254,804,754 | | | | | | | \$254,804,754 | 46.5% | \$118,538,757 |
| 27 28 29 | Secondary Demand (D4) Primary Customer (C2) Secondary Customer (C3) | \$143,014,221 \$119,159,338 \$87,138,987 | | | | | - | | \$143,014,221 \$119,159,338 \$87,138,987 | 48.7% 43.7% 43.7% | \$69,647,624 \$52,084,671 \$38,091,926 |
| 30 31 32 | Streetlighting (C4) Area Lighting (C5) Meters (C6) | \$24,540,852 \$15,570,817 \$64.567,120 | | | | | : | | \$24,540,852 \$15,570,817 \$64,567,120 | 41.7% 54.5% 44.6% | \$10,226,985 \$8,488,723 \$28,784,055 |
| 33 34 | Load Management (C9) Total Distribution Plant | \$8,899,439 \$717,695,529 | | | | | | | \$8,899,439 \$717,695,529 | 43.7% | \$3,888,421 \$329,751,162 |
| 35 36 | General Plant | | | | | | : | | ***** | 40.00/ | ******** |
| 37 38 39 | Production (P10) Transmission (D2) Distribution (P60) | \$41,841,785 \$19,903,693 \$30,817,789 | | | | | - | | \$41,841,785 \$19,903,693 \$30,817,789 | 43.0% 39.2% 45.9% | \$17,997,938 \$7,801,292 \$14,159,489 |
| 40 41 | Customer Accounts (OXC) Customer Service & Info (OXI) | \$24,517,242 \$5,696,124 | | | | | : | | \$24,517,242 \$5,696,124 | 43.9% 44.0% | \$10,761,420 \$2,508,909 |
| 42 43 44 | Load Management (C9) Total General Plant | \$165,980 \$122,942,613 | | | | | | | \$165,980 \$122,942,613 | 43.7% | \$72,521 \$53,301,570 |
| 45 46 | Intangible Plant (P90) | \$42,134,377 | | | | | | | \$42,134,377 | 43.4% | \$18,267,292 |
| 48 | Total Plant in Service Accumulated Depreciation | \$3,177,112,923 | 24,502,577 | | | | 24,502,577 | | \$3,182,095,021 | | \$1,251,434,477 |
| 50 51 | Production Plant Base Demand (E1) | (\$276,623,436) | - | | | | : | | (\$276,623,436) | 43.9% | (\$121,365,443) |
| 52 53 54 | Peak Demand (D1) Base Energy (E2) Total Production Plant | (\$152,831,378) (\$142,138,944) | (221,367) (481,610) | | | | (221,367) (481,610) | | (\$153,052,745) (\$142,620,554) | 39.5% 45.0% | (\$60,432,765) (\$64,152,218) |
| 55 56 | Transmission Plant (D2) | (\$571,593,758) (\$159,735,443) | (702,977) | | | | (702,977) - - | | (\$572,296,735) (\$159,735,443) | 39.2% | (\$245,950,426) (\$62,608,627) |
| 57 58 59 | Transmission Plant - Direct FERC Total Transmission Plant | (\$25,180,544) (\$184,915,987) | | | | | - | | (\$25,180,544) (\$184,915,987) | 0.0% | \$0 (\$62,608,627) |
| 60 61 | Distribution Plant (P60) | (\$268,541,408) | | | | | - | | (\$268,541,408) | 45.9% | (\$123,383,576) |
| 62 63 | General Plant (P90) | (\$50,534,999) | | | | | | | (\$50,534,999) | 43.4% | (\$21,909,368) |
| 64 65 66 | Intangible Plant (P90) Total Accumulated Depreciation | (\$17,387,448) | (702,977) | | | | (702,977) | | (\$17,387,448) | 43.4% | (\$7,538,300) |
| 67 | Total Net Plant in Service | \$2,084,139,322 | 23,799,600 | | | | 23,799,600 | | \$2,088,418,443 | | \$790,044,181 |
| | • | | -,, | | | | , | | | | |

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| | | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) |
|----------------------------------|---|---|--------------------------------------|-----------------------------|----------------------------------|------------|--------------------------------|---|---|---|---|
| | | | | 2024 To | st Year Adjustment | e | | | | | |
| Line | | Total Company 2024 Regulatory Year | Normalize Langdon Upgrade Project | ADIT Fix from DR PSC-201 | Amortiation of ITC to All states | Remove ARO | Total Test Year Adjustments | Changes in Allocations Due to Effect of Test Year Adjustments | OTP Total Company 2024 Test Year | ND Allocation | OTP ND 2024 Test Year |
| 69 | | | | | | | - | | | | |
| 70 71 72 73 74 75 | Plant Held for Future Use Production Plant (P10) Transmission Plant (D2) Distribution Plant (P60) General Plant (P90) Intangible Plant (P90) | \$0 \$9,038 \$3,000 \$0 \$0 | | | | | - - - - | | \$0 \$9,038 \$3,000 \$0 \$0 | 43.0% 39.2% 45.9% 43.4% 43.4% | \$0 \$3,542 \$1,378 \$0 \$0 |
| 76 | Total Plant Held for Future Use | \$12,038 | | | | | - | | \$12,038 | | \$4,921 |
| 79 80 81 82 | Unamortized Holding Company Expense Unamortized Holding Company Expense - MN Unamortized Holding Company Expense - ND Unamortized Holding Company Expense - SD Unamortized Holding Company Expense - FERG Total Unamortized Holding Company Expense | \$0 \$0 \$0 \$0 | | | | | - - - - - | | \$0 \$0 \$0 \$0 \$0 | 0.0% 100.0% 0.0% 0.0% | \$0 \$0 \$0 \$0 \$0 |
| 85 86 87 88 | CIP Tracker Balance CIP Tracker - MN CIP Tracker - ND CIP Tracker - SD | \$0 \$0 \$0 | | | | | - | | \$0 \$0 \$0 | 0.0% 100.0% 0.0% | \$0 \$0 \$0 |
| | CIP Tracker - FERC Total CIP Tracker Balance | \$0 \$0 | | | | | | | \$0 \$0 | 0.0% | \$0 \$0 |
| 91 | Const Work-in-Progress - Direct Assigned | | | | | | - | | | | |
| 93 | Production Plant - Dierct MN | \$0 | | | | | - | | \$0 | 0.0% | \$0 |
| 94 | Production Plant - Dierct ND Production Plant - Direct SD | \$0 \$0 | | | | | | | \$0 \$0 | 100.0% | \$0 \$0 |
| 96 | Production Plant - Direct FERC Transmission Plant - Direct MN | \$0 \$0 | | | | | - | | \$0 | 0.0% | \$0 \$0 |
| 98 | Transmission Plant - Direct ND | \$0 | | | | | | | \$0 \$0 | 100.0% | \$0 |
| | Transmission Plant - Direct SD Transmission Plant - Direct FERC | \$0 \$0 | | | | | | | \$0 \$0 | 0.0% 0.0% | \$0 \$0 |
| 101 | Distribution Plant - Direct MN | \$0 | | | | | | | \$0 | 0.0% | \$0 |
| | Distribution Plant - Direct ND Distribution Plant - Direct SD | \$0 \$0 | | | | | | | \$0 \$0 | 100.0% | \$0 \$0 |
| 104 | Distribution Plant - Direct FERC | \$0 | | | | | | | \$0 | 0.0% | \$0 |
| | General Plant - Direct MN | \$0 | | | | | - | | \$0 | 0.0% | \$0 |
| 106 | General Plant - Direct ND General Plant - Direct SD | \$0 \$0 | | | | | - | | \$0 \$0 | 100.0% | \$0 \$0 |
| 108 | | \$0 | | | | | | | \$0 | 0.0% | \$0 |
| | Intangible Plant - Direct MN | \$0 | | | | | - | | \$0 | 0.0% | \$0 |
| | Intangible Plant - Direct ND | \$0 | | | | | - | | \$0 | 100.0% | \$0 |
| 111 | Intangible Plant - Direct SD Intangible Plant - Direct FERC | \$0 \$0 | | | | | - | | \$0 \$0 | 0.0% 0.0% | \$0 \$0 |
| | Total CWIP - Major Projects - Direct Assigned | \$0 | | | | | - | | \$0 | 0.070 | \$0 |
| 114 | , , | | | | | | - | | | | |
| | Const Work-in-Progress - Short-Term | \$0 | | | | | - | | ** | 40.007 | •• |
| 116 117 | Production Plant (P10) Transmission Plant (D2) | \$0 \$359,000 | | | | | - | | \$0 \$359,000 | 43.0% 39.2% | \$0 \$140,711 |
| 118 | Distribution Plant (P60) | \$1,086,337 | | | | | - : | | \$1,086,337 | 45.9% | \$499,127 |
| 119 | General Plant (P90) | \$325,581 | | | | | - | | \$325,581 | 43.4% | \$141,155 |
| 120 | Intangible Plant (P90) | \$0 | | | | | - | | \$0 | 43.4% | \$0 |
| 121 122 | Total CWIP - Short-Term | \$1,770,919 | | | | | - | | \$1,770,919 | | \$780,993 |
| | Const Work-in-Progress - Long Term | | | | | | - : | | | | |
| 124 | Production Plant (AFUDC Projects P10) | \$0 | | | | | - | | \$0 | 43.0% | \$0 |
| 125 | Production Plant (Rider Projects) | \$0 \$0 | | | | | - | | \$0 \$0 | 0.0% 0.0% | \$0 |
| 126 127 | Transmission Plant (AFUDC Projects) Transmission Plant (Rider Projects) | \$0 \$0 | | | | | - | | \$0 \$0 | 0.0% | \$0 \$0 |
| 128 | Distribution Plant (P60) | \$0 \$0 | | | | | - : | | \$0 \$0 | 45.9% | \$0 |
| 129 | General Plant (P90) | \$0 | | | | | - | | \$0 | 43.4% | \$0 |
| 130 | Intangible Plant (P90) | \$0 | | | | | - | | \$0 | 43.4% | \$0 |
| 132 | Total CWIP - Long Term AFUDC Projects Total CWIP - Long Term Rider Projects | \$0 \$0 | | | | | | | \$0 \$0 | 0.0% 0.0% | \$0 \$0 |
| 133 | Total Construction Work-in-Progress | \$1,770,919 | | | | | - | | \$1,770,919 | | \$780,993 |
| 134 | Total Constitution Work-III-Frogress | φ1,770,919 | | | | | - | | 91,110,919 | | φ100,393 |

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| | | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) |
|------------|---|---------------------------------------|--------------------------------------|-----------------------------|----------------------------------|------------|--------------------------------|---|-------------------------------------|---------------|-----------------------------|
| | | | | 2024 Ta | st Year Adjustment | _ | | | | | |
| Line | | Total Company 2024 Regulatory Year | Normalize Langdon Upgrade Project | ADIT Fix from DR PSC-201 | Amortiation of ITC to All states | Remove ARO | Total Test Year Adjustments | Changes in Allocations Due to Effect of Test Year Adjustments | OTP Total Company 2024 Test Year | ND Allocation | OTP ND 2024 Test Year |
| 135 | | | | | | | | | | | |
| | Materials & Supplies | | | | | | - | | | | |
| 137 | Production (P10) | \$8,651,753 | | | | | - | | \$8,651,753 | 43.0% | \$3,721,488 |
| 138 139 | Transmission (D2) Distribution (P60) | \$9,116,226 | | | | | - | | \$9,116,226 | 39.2% | \$3,573,123 |
| | Total Materials and Supplies | \$16,199,114 \$33,967,093 | | | | | | | \$16,199,114 \$33,967,093 | 45.9% | \$7,442,817 \$14,737,428 |
| 141 | Total materials and Supplies | ψ55,361,055 | | | | | | | ψ00,001,000 | | ψ14,707,420 |
| | Fuel Stocks | | | | | | - | | | | |
| 143 | Coal Stocks (E1) | \$8,165,846 | | | | | - | | \$8,165,846 | 43.9% | \$3,582,674 |
| 144 | Fuel Oil Stocks (D1) | \$2,310,865 | | | | | - | | \$2,310,865 | 39.5% | \$912,443 |
| 145 | Total Fuel Stocks | \$10,476,711 | | | | | - | | \$10,476,711 | | \$4,495,117 |
| | Prepayments (NEPIS) | \$49,187,427 | | | | | | | \$49,187,427 | 37.8% | \$18,607,496 |
| 148 | i ropaymonto (HEI 10) | \$10,101,121 | | | | | | | ψ10,101,1 <u>2</u> 1 | 01.070 | ψ10,001,100 |
| 149 | Customer Advances & Deposits | | | | | | - | | | | |
| 150 | Customer Advances & Deposits (NEPIS) | (\$1,876,522) | | | | | - | | (\$1,876,522) | 37.8% | (\$709,884) |
| 151 | Customer Deposits (Direct MN) | | | | | | - | | \$0 | 100.0% | \$0 |
| 152 | Cash Working Capital | \$3,629,386 | | | | | - | | \$3,789,554 | | \$1,531,800 |
| 154 | Cash Working Capital | \$3,029,300 | | | | | | | \$3,769,334 | | \$1,551,600 |
| | Accumulated Deferred Income Taxes | | | | | | | | | | |
| 156 | Items SD Flows Through | | | | | | - | | | | |
| 157 | Federal (NPMNR) | (\$27,894) | | | | | - | | (\$27,894) | 41.5% | (\$11,568) |
| 158 | Minnesota (NPISM) | \$0 | | | | | - | | \$0 | 0.0% | \$0 |
| 159 | North Dakota (NPISN) | \$0 | | | | | - | | \$0 | 98.7% | \$0 |
| 160 161 | Subtotal All Other | (\$27,894) | | | | | - | | (\$27,894) | | (\$11,568) |
| 162 | Federal (NEPIS EXDA) | (\$294,490,488) | | 41,770,026 | (15,395,605) | | 26,374,421 | | (\$268,116,065) | 42.9% | (\$115,026,544) |
| 163 | Federal (Direct FERC) | (\$20,921,619) | | 11,110,020 | (10,000,000) | | - | | (\$20,921,619) | 0.0% | \$0 |
| 164 | Minnesota (NPISM) | \$0 | | | | | - | | \$0 | 0.0% | \$0 |
| 165 | North Dakota (NPISN) | (\$50,073,352) | | 15,395,605 | 15,395,605 | | 30,791,210 | | (\$19,282,142) | 98.7% | (\$19,029,130) |
| 166 | Subtotal | (\$365,485,459) | | | | | - | - | (\$308,319,826) | | (\$134,055,674) |
| 167 168 | Total Accumulated Deferred Income Taxes | (\$365,513,353) | | | | | - | | (\$308,347,720) | | (\$134,067,242) |
| 169 | Total Accumulated Deleffed Income Taxes | (4000,010,000) | | | | | | - | (φυσο,υ47,720) | | (φ104,007,242) |
| | Unamortized Rate Case Expenses | | | | | | | | | | |
| 171 | Minnesota | \$0 | | | | | - | | \$0 | 0.0% | \$0 |
| 172 | North Dakota | \$0 | | | | | - | | \$0 | 100.0% | \$0 |
| 173 | South Dakota | \$0 | | | | | - | | \$0 | 0.0% | \$0 |
| 174 | FERC Total Unamortized Rate Case Expenses | \$0 \$0 | | | | | - | | \$0 \$0 | 0.0% | \$0 \$0 |
| 175 | Total Gramortized Rate Case Expenses | \$0 | | | | | | | \$0 | | \$0 |
| | Total Average Rate Base | \$1,815,793,022 | 23,799,600 | | - | | 23,799,600 | | \$1,877,397,943 | | \$695,424,813 |
| | • | | -,, | | | | .,, | | | | |

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| | | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H |
|--------------------|---|--|-----------------------|---|---------------------------------|--|----------------|-------|------------------------------|
| Line | | Total Company 2024 Regulatory Year | Rate Case Expenses | Normalize Langdon Upgrade Project | Normalize Pension and PRM | Non-Employee Director Restricted Stock | Rider Roll-In | ESSRP | Empl Recognit Gift Exp |
| 1 Opera | ating Revenues | | | | | | | | |
| 2 Sales 3 Sales | of Electricity - Minnesota (Direct MN/R10 of Electricity - North Dakota (Direct ND/R10 | \$237,847,135 \$205,989,209 | | | | | (\$23,308,950) | | |
| | of Electricity - North Dakota (Direct ND/R10) | \$205,989,209 \$44,029,611 | - | | | | (\$23,308,950) | | |
| 5 Sales | of Electricity - FERC (Direct FERC/R10) | \$44,029,611 | | | | | | | |
| 6 Tot | tal Retail Sales | \$487,865,955 | \$0 | \$0 | \$0 | \$0 | (\$23,308,950) | \$0 | |
| 7 | | | | | | | | | |
| 8 Other | Operating Revenues | | | | | | | | |
| 9 Ot l | her Sales for Resale Municipalities (Direct FERC | \$0 | | | | | | | |
| | Non-Asset Wholesale Transactions (D2) | \$0 \$0 | - | | | | | | |
| | All Other Transactions | \$0 | - | | | | | | |
| 13 | Base Demand (E1) | \$0 | - | | | | | | |
| 14 | Peak Demand (D1) | \$0 | - | - | | | | | |
| 15 | Base Energy (E2) | \$6,947,794 | - | - | | | | | |
| 16 | Peak Energy (D1) | \$0 | - | - | | | | | |
| 17 18 To | tal Other Sales for Resale | \$6,947,794 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 19 | tal Other Sales for Resale | φυ,541,154 | φυ | ψU | φυ | φ0 | φ0 | 90 | |
| | her Electric Revenues | | | | | | | | |
| 21 | Late Fees - Minnesota (Direct MN/C1) | \$395,253 | - | - | | | | | |
| 22 | Late Fees - North Dakota (Direct ND/C1) | \$316,187 | - | - | | | | | |
| | Late Fees - South Dakota (Direct SD/C1) Subtotal Late Fees | \$98,441 | - \$0 | - \$0 | \$0 | \$0 | \$0 | \$0 | |
| 24 25 | Connection Fees - Minnesota (Direct MN/C1) | \$809,881 \$171,798 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 26 | Connection Fees - North Dakota (Direct ND/C1) | \$171,796 | | | | | | | |
| 27 | Connection Fees - South Dakota (Direct SD/C1) | \$31,922 | - | | | | | | |
| 28 | Subtotal Connection Fees | \$340,532 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 29 | Rent from Electric Property (NEPIS) | \$435,931 | - | - | | | | | |
| 30 | Rent from Electric Property - Big Stone (NEPIS | \$1,395,880 | - | - | | | | | |
| 31 | Rent from Electric Property - Coyote (NEPIS Other Miscellaneous Electric Revenue (NEPIS | \$0 \$0 | | | | | | | |
| 33 | Other Miscellaneous Electric Revenue (NEFIS Other Miscellaneous Electric Revenue (Direct MN/C1 | \$0 | | | | | | | |
| | Other Miscellaneous Electric Revenue (Direct ND/C1 | \$0 | - | | | | | | |
| 35 | Other Miscellaneous Electric Revenue (Direct SD/C1 | \$0 | - | - | | | | | |
| 36 | Subtotal Other Miscellaneous Electric Revenue | \$1,831,811 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 37 | Integrated Transmission Deficiency Payments (NEPIS | \$848,757 | - | - | | | | | |
| 38 | Miscellaneous Services (NEPIS Wheeling - All Jurisdictions (NEPIS | \$0 \$425,279 | | | | | | | |
| 40 | Load Control & Dispatching, MAPP & MISO (D2) | \$19,546,874 | | | | | | | |
| 41 | Load Control & Dispatching, MAPP & MISO (D2) Load Control & Dispatching, MAPP & MISO (Direct FERC) | \$32,012,996 | | | | | | | |
| 42 | Subtotal Load Control & Dispatching, MAPP & MISO | \$52,833,906 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| | Loan Pool Interest - Minnesota (Direct MN/C1 | \$0 | - | - | | | | | |
| 44 | Loan Pool Interest - North Dakota (Direct ND/C1) | \$0 | - | - | | | | | |
| 45 46 | Loan Pool Interest - South Dakota (Direct SD/C1) Subtotal Loan Pool Interest | \$0 \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 1 |
| | tal Other Electric Revenues | \$55,816,130 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 48 | | | | | • | • | • | | |
| | Other Operating Revenues | \$62,763,924 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 50 | | | | | | | (200 000 000) | | |
| 51 Total | Operating Revenues | \$550,629,879 | \$0 | \$0 | \$0 | \$0 | (\$23,308,950) | \$0 | |
| | ating Expenses | | | | | | | | |
| | oduction Expenses | | | | | | | | |
| 55 | Production Expenses Excl Purchased Power | | | | | | | | |
| 56 | Base Demand (E1) | \$15,513,031 | - | - | 735,266 | | | | |
| 57 | Peak Demand (D1) | \$8,562,412 | - | - | 232,571 | | | | |
| 58 59 | Base Energy (E2) Peak Energy (D1) | \$67,526,672 \$10,397,281 | - | - | | | | | |
| 60 | Base Demand (Direct MN) | \$10,397,261 | | | | | | | |
| 61 | Peak Demand (Direct MN) | \$377,143 | - | - | | | | | |
| 62 | Total Excluding Purchased Power | \$102,376,539 | \$0 | \$0 | \$967,837 | \$0 | \$0 | \$0 | |
| 63 | | | | | | | | | |
| | Purchased Power | ****** | | | | | | | |
| 65 | Base Demand (E1) Peak Demand (D1) | \$1,921,959 \$0 | - | - | | | | | |
| 66 67 | Peak Demand (D1) Base Energy (E2) | \$91,559,032 | - | - | | | | | |
| 68 | Peak Energy (D1) | \$91,559,032 | | | | | | | |
| 69 | Total Purchased Power | \$93,480,991 | - | - | | | | | |
| 70 To | tal Production Expenses | \$195,857,530 | \$0 | \$0 | \$967,837 | \$0 | \$0 | \$0 | |
| 71 | | | | | | | | | |
| 72 Tra | ansmission Expenses (D2) | \$35,329,066 | - | - | 610,424 | | | | |
| 73 Tra 74 Tra | ansmission Expenses (Direct MN) ansmission Expenses (Direct FERC) | \$0 \$0 | - | | | | | | |
| 75 Total | Transmission Expenses | \$35,329,066 | \$0 | \$0 | \$610,424 | \$0 | \$0 | \$0 | |
| 76 | | 400,020,000 | ΨΟ | \$ 0 | ψ0.0,424 | 90 | ΨΟ | Ψ0 | |
| 77 Dis | stribution Expenses | | | | | | | | |
| 78 | Primary Demand (D3) | \$5,074,895 | - | - | 124,574 | | | | |
| | Secondary Demand (D4) | \$2,180,947 | - | - | 92,940 | | | | |
| | Primary Customer (C2) | \$3,695,488 | - | | 221,782 | | | | |
| 80 | Secondary Customer (C3) | \$1,339,557 | | | 91,895 | | | | |

| | | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) |
|----------------------------------|---|--|-----------------------|---|--------------------------------------|--|----------------|-----------------------|--|
| ine | | Total Company 2024 Regulatory Year | Rate Case Expenses | Normalize Langdon Upgrade Project | Normalize Pension and PRM | Non-Employee Director Restricted Stock | Rider Roll-In | ESSRP | Employe Recognition and Gift Expense |
| 32 | Streetlighting (C4) | \$518,608 | - | - | 7,741 | | | | |
| 33 | Area Lighting (C5) | \$179,224 | - | - | 4,631 | | | | |
| 34 | Meters (C6) | \$4,564,769 | - | - | 391,304 | | | | |
| 5 | Load Management (C9) | \$0 | | | **** | | | | |
| 6 7 | Total Distribution | \$17,553,488 | \$0 | \$0 | \$934,867 | \$0 | \$0 | \$0 | \$0 |
| 8 | Customer Accounting Expenses | | | | | | | | |
| 8 | Meter Reading (C7) | \$5,857,762 | | | 216.613 | | | | |
| 90 | Other (C8) | \$10,170,737 | - | - | 376,101 | | | | |
| 91 | Total Customer Accounts | \$16,028,499 | \$0 | \$0 | \$592,714 | \$0 | \$0 | \$0 | \$0 |
| 12 | Customer Service & Info Expenses | | | | | | | | |
| 14 | Conservation & DSM Rebates - MN (Direct MN/E2) | \$9,000,000 | _ | | 109,283 | | | | |
| 95 | Conservation & DSM Rebates - ND (Direct ND/E2) | \$0 | - | - | , | | | | |
| 96 | Conservation & DSM Rebates - SD (Direct SD/E2) | \$485,000 | - | - | 5,889 | | | | |
| 97 | Other (C1) | \$2,985,633 | | | 36,253 | | | | |
| 98 | Total Customer Serv & Information Exp | \$12,470,633 | \$0 | \$0 | \$151,425 | \$0 | \$0 | \$0 | \$0 |
| 99 00 | Sales Expenses | | | | | | | | |
| 01 | Off-Peak Development - MN (Direct MN/C1) | \$274,979 | _ | | | | | | |
| 02 | Off-Peak Development - ND (Direct ND/C1) | \$0 | - | - | | | | | |
| 03 | Off-Peak Development - SD (Direct SD/C1) | \$0 | - | - | | | | | |
| 04 | Other (C1) | \$308,479 | - | - | | | | | |
| 05 06 | Total Sales Expenses | \$583,458 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 07 | Administrative & General Expenses | | | | | | | | |
| 08 | Salaries, Supplies, Pensions & Benefits | | | | | | | | |
| 09 | Production (OXPD) | \$8,891,759 | - | - | 895,984 | 208,215 | | 48,555 | 76,811 |
| 10 | Transmission (D2) | \$4,229,715 | - | - | 426,210 | 99,046 | | 23,097 | 36,538 |
| 11 | Distribution (OXD) | \$6,549,060 | - | - | 659,920 | 153,357 | | 35,762 | 56,574 |
| 12 13 | Customer Accounts (OXC) | \$5,210,136 \$1,210,478 | - | - | 525,003 121,975 | 122,004 28,345 | | 28,451 6,610 | 45,007 10,457 |
| 14 | Customer Service & Info (C1) Total A&G Salaries, Supp, Pensions & Benefits | \$26,091,148 | \$0 | \$0 | \$2,629,092 | \$610,967 | \$0 | \$142,475 | \$225,387 |
| 15 | rotarriae calarios, capp, rendente a serione | Q20,001,110 | 40 | ••• | ψ <u>L</u> ,υ <u>L</u> υ,υυ <u>L</u> | 4010,001 | Ψū | Ų11 <u>2,11</u> 0 | V LL0,007 |
| 16 | Load Management (C9) | \$0 | - | - | | | | | |
| 17 | Outside Services (A/C 923) (NEPIS | \$1,083,910 | - | - | | | | | |
| 18 19 | Property Insurance (A/C 924) (NEPIS) | \$4,230,959 \$4,536,918 | - | - | | | | | |
| | Injuries & Damages (A/C 925) (NEPIS) Regulatory Commission Exp (A/C 928) - MN (Direct MN/R10 | \$4,536,918 \$1,518,965 | - | | | | | | |
| 20 21 | Regulatory Commission Exp (A/C 928) - ND (Direct ND/R10 | \$502,550 | 359,404 | - | | | | | |
| 22 | Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10) | \$113,656 | - | | | | | | |
| 23 | Regulatory Commission Exp (A/C 928) - FERC (Direct FERC | \$1,016,109 | - | | | | | | |
| 24 | Total Regulatory Commission Expense | \$3,151,280 | \$359,404 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 26 | General Advertising (A/C 930.1) (C1 | \$0 | - | | | | | | |
| 27 | Misc, Rents, Maintenance (P90) Total Administrative & General Expense | \$4,799,643 \$43,893,858 | \$359,404 | \$0 | \$2,629,092 | \$610,967 | \$0 | \$142,475 | \$225,387 |
| 28 | Total Administrative & General Expense | ψ 1 0,030,030 | ψουσ,τοτ | 40 | Ψ2,023,032 | ψ010,301 | ΨΟ | ψ1 42 ,473 | Ψ220,001 |
| 29 | Charitable Contributions (& Cust Dep Int) | | | | | | | | |
| 30 | Minnesota Only (Direct MN/C1 | \$0 | - | - | | | | | |
| 31 | North Dakota Only (Direct ND/C1) | \$0 \$0 | - | - | | | | | |
| 32 33 | South Dakota Only (Direct SD/C1) Total Charitable Contributions (& Cust Dep Int) | \$0 \$0 | - | - | | | | | |
| 34 | Total Charlable Contributions (& Cust Dep Int.) | φυ | | - | | | | | |
| 35 | Total O & M Expenses | \$321,716,532 | \$359,404 | \$0 | \$5,886,359 | \$610,967 | \$0 | \$142,475 | \$225,387 |
| 36 | | | | *- | | ,,, | ** | | , |
| 37 | Depreciation Expense | | | | | | | | |
| 38 39 | Production Base Demand (F1) | \$15,980,135 | | | | | | | |
| 40 | Peak Demand (D1) | \$15,980,135 \$10,730,060 | - | 408,678 | | | | | |
| 41 | Base Energy (E2) | \$12,347,461 | | 889,126 | | | | | |
| 42 | Total Production | \$39,057,656 | \$0 | \$1,297,804 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 43 | Transmission (D2) | \$8,706,848 | - | | | | | | |
| 44 | Transmission (Direct FERC) | \$4,176,849 | - | - | | | | | |
| 45 | Total Transmission Distribution (P60) | \$12,883,697 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 46 47 | General (P90) | \$18,610,423 \$4,236,745 | - | - | | | | | |
| 48 | Intangible (P90) | \$4,236,745 \$4,617,449 | | | | | | | |
| 49 | Total Depreciation Expense | \$79,405,970 | \$0 | \$1,297,804 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 50 | | | | | | | | | |
| 57 | a de autorio escolo | | | | | | | | |
| 58 | General Taxes (NEPIS EXDA) | \$16,557,620 | | | | | | | |
| | General Taxes (Direct FERC) Total General Taxes | \$2,136,276 \$18,693,896 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 59 | Total General Taxes | 910,093,090 | ΦU | \$ U | \$0 | φ0 | φU | \$0 | \$0 |
| 60 | | 678,945,176 | 359,404 | 1,297,804 | 9,143,626 | 610,967 | | 142,475 | 225,387 |
| 60 61 | Total Operating Expense Before Tax | | | | , | , | | , | ., |
| 60 61 62 63 | | | | | | | | | |
| 60 61 62 63 64 | Total Operating Expense Before Tax Net Operating Income Before Tax | \$130,813,481 | (\$359,404) | (\$1,297,804) | (\$5,886,359) | (\$610,967) | (\$23,308,950) | (\$142,475) | (\$225,387) |
| 60 61 62 63 64 65 | Net Operating Income Before Tax | | | (\$1,297,804) | (\$5,886,359) | (\$610,967) | (\$23,308,950) | (\$142,475) | (\$225,387 |
| 60 61 62 63 64 65 | | | | (\$1,297,804) | (\$5,886,359) | (\$610,967) | (\$23,308,950) | (\$142,475) | (\$225,387 |

Otter Tail Power Company Operating Summary 2024 Test Year B-Summary-2 Page 3 of 6

| Total Company 124 Regulatory 124 R | | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) |
|---|--|-----------------|-------------|---------------|---------------|-------------|----------------|-------------|-----------------|
| Investment Tax Credit & Production Tax Credit \$6,628,472 \$0 | Line | 2024 Regulatory | Funances | Langdon | Pension and | Director | Rider Roll-In | ESSRP | Recognition and |
| 171 Total Wind Investment Tax Credit & Production Tax Credit & (\$6,628,472) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | | \$0 | | | | | | | |
| To Items SD Flows Through SO SO SO SO SO SO SO S | 170 Debits Utilized (EPIS | | | | | | | | |
| | | (\$6,628,472) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | | | | | | |
| Federal (NPMRNT) | | | | | | | | | |
| Total Dakota (NPISM) | 174 Items SD Flows Through | \$0 | | | | | | | |
| 1777 North Dakota (NPISN) (\$31,934) - - | 175 Federal (NPMNR) | \$0 | | | | | | | |
| 1787 3Ubtotal 1797 2U Other 1801 1797 2U Other 1802 1798 1801 180 | 176 Minnesota (NPISM) | | | - | | | | | |
| 1793 All Other 1807 Federal (CIPCIN) 181 Federal (NEPIS) 181 St2,999,100 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | 177 North Dakota (NPISN) | (\$31,934) | | | | | | | |
| 180 Transfer of federal current income taxes due to NOL \$897,726 - - | 178 Subtotal | (\$31,934) | - | - | | | | | |
| Federal (NEPIS) | 179 All Other | | | | | | | | |
| 182 Foderal (KPIS) \$12,889,100 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | 180 Transfer of federal current income taxes due to NOL | \$897,726 | - | - | | | | | |
| Transfer of Minnesota current income taxes due to NOL | 181 Federal (NEPIS) | \$12,091,374 | - | - | | | | | |
| 184 Minnesota (NPISM) | 182 Federal (NEPIS) | \$12,989,100 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 184 Minnesota (NPISM) | 183 Transfer of Minnesota current income taxes due to NOL | \$198,272 | | _ | | | | | |
| 186 | | | | | | | | | |
| North Dakota (NPISN) | 185 Minnesota (NPISM) | \$3,861,692 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 187 North Dakota (NPISN) | 186 Transfer of North Dakota current income taxes due to NOL | (\$104.822) | - | - | | | | • | • |
| 188 | | | | | | | | | |
| Subtotal Strata Deferred Income Taxes \$17,886,349 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 190 Total Deferred Income Taxes \$17,836,409 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | | | | | ** | ** | ** | ** | ** |
| 1922 Current Income Taxes S897,726 1934 Federal Current Income Tax Transfer due to NOL \$897,726 1945 Federal Current Income Tax Transfer due to NOL \$897,726 195 Sederal Income Taxes \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | 190 Total Deferred Income Taxes | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Federal Current Income Tax Transfer due to NOL (\$897,726) - - | 191 | | | | | | | | |
| Federal Current Income Tax \$897.726 - - | 192 Current Income Taxes | | | | | | | | |
| Federal Current Income Tax \$897,726 - - | 193 Federal Current Income Tax Transfer due to NOL | (\$897.726) | | | | | | | |
| 195 | 194 Federal Current Income Tax | | | | | | | | |
| Minnesota Income Tax \$198.272' | 195 Federal Income Taxes | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Minnesota Income Tax \$198.272' | 196 Minnesota Income Tax Transfer due to NOI | (\$198.272) | | | | | | • | |
| 198 | | | | | | | | | |
| North Dakota Income Tax 1 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| North Dakota Income Tax 1 | | | | | ** | ** | ** | ** | ** |
| North Dakota Income Taxes (Direct ND) | | ** | | | | | | | |
| Subtate State Income Taxes \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 303 Total Current Income Taxes \$0 | 202 Subtotal State Income Taxes | \$0 | - | - | | | | • | • |
| 204 205 Total Income Taxes \$11,207,937 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 206 207 Net Operating Income \$119,605,544 (\$359,404) (\$1,297,804) (\$5,886,359) (\$610,967) (\$23,308,950) (\$142,475) (\$225,387) | | ** | ** | ** | *- | ** | *- | ** | *- |
| 206 207 Net Operating Income \$119,605,544 (\$359,404) (\$1,297,804) (\$5,886,359) (\$610,967) (\$23,308,950) (\$142,475) (\$225,387) | 205 Total Income Taxes | \$11,207,937 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 208 212 Total Allowance for Funds Used During Construction \$0 213 | | | | | | | | | |
| 208 212 Total Allowance for Funds Used During Construction \$0 213 | 207 Net Operating Income | \$119,605,544 | (\$359,404) | (\$1,297,804) | (\$5,886,359) | (\$610,967) | (\$23,308,950) | (\$142,475) | (\$225,387) |
| 712 Total Allowance for Funds Used During Construction \$0 | | | / | , | | , | | | |
| 213 | 212 Total Allowance for Funds Used During Construction | \$0 | | | | | | | |
| 214 Total Available for Return \$119,605,545 (\$359,404) (\$1,297,804) (\$5,886,359) (\$610,967) (\$23,308,950) (\$142,475) (\$225,387) | 213 | • | | | | | | | |
| | 214 Total Available for Return | \$119,605,545 | (\$359,404) | (\$1,297,804) | (\$5,886,359) | (\$610,967) | (\$23,308,950) | (\$142,475) | (\$225,387) |

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| | | (1) | (J) 2024 Test Year | (K) Adjustments | (L) | (N) | (O) | (P) | (Q) | (R) | (S) | (T) |
|--|--|-----------------------|------------------------|--|--------------------------------|--------------------------------|------------------------|--|---|---|--|--|
| Line | | Investor Relations | Long-Term Incentive | Plant Outage expense Normalization | Lighting Revenues | RTP Billing Determinants | Irrigation Revenues | Total Test Year Adjustments | Changes in Allocations Due to Effect of Test Year Adjustments | OTP Total Company 2024 Test Year | ND Allocation | OTP ND 2024 Test Year |
| 1 2 3 4 5 | Operating Revenues Sales of Electricity - Minnesota (Direct MN/R10 Sales of Electricity - North Dakota (Direct ND/R10 Sales of Electricity - South Dakota (Direct SD/R10 Sales of Electricity - FERC (Direct FERC/R10) | | | | (100,737) | 200,931 | 2,381 | (23,206,375) | | \$237,847,135 \$182,782,834 \$44,029,611 \$0 | 0.00% 100.00% 0.00% 0.00% | \$0 \$182,782,834 \$0 \$0 |
| 6 | Total Retail Sales | \$0 | \$0 | \$0 | (\$100,737) | \$200,931 | \$2,381 | (\$23,206,375) | | \$464,659,580 | | \$182,782,834 |
| 8 9 10 | Other Operating Revenues Other Sales for Resale Municipalities (Direct FERC Non-Asset Wholesale Transactions (D2, All Other Transactions | | | | : | : | | - | | \$0 \$0 \$0 | 0.00% 39.20% | \$0 \$0 \$0 |
| 12 13 14 15 16 17 | Base Demand (E1) Peak Demand (D1) Base Energy (E2) Peak Energy (D1) | | | | - | - - - | | - - - - | | \$0 \$0 \$6,947,794 \$0 | 43.87% 39.48% 44.98% 39.20% | \$0 \$0 \$3,125,191 \$0 |
| 18 | Total Other Sales for Resale | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | - | | \$6,947,794 | | \$3,125,191 |
| 19 20 21 22 23 24 25 26 27 | Other Electric Revenues Late Fees - Minnesota (Direct MN/C1 Late Fees - North Dakota (Direct ND/C1) Late Fees - South Dakota (Direct SD/C1) | 00 | 40 | 60 | - | - | | - | | \$395,253 \$316,187 \$98,441 | 0.00% 100.00% 0.00% | \$0 \$316,187 \$0 |
| 24 25 26 27 | Subtotal Late Fees Connection Fees - Minnesota (Direct MN/C1) Connection Fees - North Dakota (Direct ND/C1) Connection Fees - South Dakota (Direct ND/C1) Subtotal Connection Fees | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 - - - - \$0 | \$0 - - - - \$0 | \$0 | \$0 - - - - \$0 | | \$809,881 \$171,798 \$136,812 \$31,922 \$340,532 | 0.00% 100.00% 0.00% | \$316,187 \$0 \$136,812 \$0 \$136,812 |
| 28 29 30 31 32 33 34 35 36 37 | Rent from Electric Property (NEPIS' Rent from Electric Property - Big Stone (NEPIS Rent from Electric Property - Coyote (NEPIS Other Miscellaneous Electric Revenue (NEPIS Other Miscellaneous Electric Revenue (Direct MN/C1 | ų. | ψ0 | ų. | - - - - | - - - - | Ψ | - - - - | | \$435,931 \$1,395,880 \$0 \$0 \$0 | 37.83% 37.83% 37.88% 37.88% 44.05% | \$164,912 \$528,058 \$0 \$0 \$0 |
| 34 35 36 37 38 39 | Other Miscellaneous Electric Revenue (Direct ND/C1 Other Miscellaneous Electric Revenue (Direct SD/C1 Subtotal Other Miscellaneous Electric Revenue Integrated Transmission Deficiency Payments (NEPIS Miscellaneous Services (NEPIS | \$0 | \$0 | \$0 | \$0 - | \$0 - | \$0 | \$0 - | | \$0 \$0 \$1,831,811 \$848,757 \$0 | 44.05% 44.05% 37.83% 37.88% | \$0 \$0 \$692,970 \$321,083 \$0 |
| 1 40 1 | Wheeling - All Jurisdictions (NEPIS) Load Control & Dispatching, MAPP & MISO (D2) | | | | : | | | - | | \$425,279 \$19,546,874 | 0.00% 39.20% | \$0 \$7,661,436 |
| 41 42 43 44 45 | Load Control & Dispatching, MAPP & MISO (Direct FERC) Subtotal Load Control & Dispatching, MAPP & MISO Loan Pool Interest - Minnesota (Direct MN)C1 Loan Pool Interest - North Dakota (Direct ND)C1', Loan Pool Interest - South Dakota (Direct SD)C1' | \$0 | \$0 | \$0 | \$0 - - | \$0 - - | \$0 | \$0 - - - | | \$32,012,996 \$52,833,906 \$0 \$0 \$0 | 0.00% 44.05% 44.05% 44.05% | \$0 \$7,982,519 \$0 \$0 \$0 |
| 46 47 | Subtotal Loan Pool Interest Total Other Electric Revenues | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | | \$0 \$55,816,130 | | \$0 \$9,128,488 |
| 48 49 | Total Other Operating Revenues | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$62,763,924 | | \$12,253,679 |
| 50 51 | Total Operating Revenues | \$0 | \$0 | \$0 | (\$100,737) | \$200,931 | \$2,381 | (\$23,206,375) | 1 | \$527,423,504 | | \$195,036,513 |
| 52 53 54 55 | Operating Expenses Production Expenses Production Expenses Excl Purchased Power | | | | | | | 705.000 | | 040 040 007 | 40.070 | 67 100 750 |
| 52 53 54 55 56 57 58 59 60 61 62 | Base Demand (E1) Peak Demand (D1) Base Energy (E2) Peak Energy (D1) Base Demand (Direct MN) Peak Demand (Direct MN) | | | 2,548,717 | - | - | | 735,266 232,571 2,548,717 - | | \$16,248,297 \$8,794,983 \$70,075,389 \$10,397,281 \$0 \$377,143 | 43.87% 39.48% 44.98% 39.48% 0.00% 0.00% | \$7,128,758 \$3,472,693 \$31,520,646 \$4,105,359 \$0 |
| 62 | Total Excluding Purchased Power | \$0 | \$0 | \$2,548,717 | \$0 | \$0 | \$0 | \$3,516,554 | | \$105,893,093 | 0.00% | \$46,227,456 |
| 63 64 65 66 67 68 69 | Purchased Power Base Demand (E1) Peak Demand (D1) Base Energy (E2) Peak Energy (D1) Total Purchased Power | | | | | | | - - - - | | \$1,921,959 \$0 \$91,559,032 \$0 \$93,480,991 | 43.87% 39.48% 44.98% 39.48% | \$843,238 \$0 \$41,184,214 \$0 \$42,027,452 |
| 70 71 | Total Production Expenses | \$0 | \$0 | \$2,548,717 | \$0 | \$0 | \$0 | \$3,516,554 | | \$199,374,084 | | \$88,254,908 |
| 72 73 74 75 | Transmission Expenses (D2) Transmission Expenses (Direct MN Transmission Expenses (Direct FERC) Transmission Expenses (Direct FERC) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 610,424 - - - - | | \$35,939,490 \$0 \$0 \$35,939,490 | 39.20% 0.00% 0.00% | \$14,086,555 \$0 \$0 \$14,086,555 |
| 76 77 | Total Transmission Expenses Distribution Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$610,424 | | გა ნ,939,490 | | \$14,080,555 |
| 78 79 80 81 | Primary Demand (D3' Secondary Demand (D4) Primary Customer (C2) Secondary Customer (C3) | | | | | | | 124,574 92,940 221,782 91,895 | | \$5,199,469 \$2,273,887 \$3,917,270 \$1,431,452 | 46.52% 48.70% 43.71% 43.71% | \$2,418,866 \$1,107,378 \$1,712,243 \$625,745 |

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| | | (1) | (J) 2024 Test Year | (K) Adjustments | (L) | (N) | (O) | (P) | (Q) | (R) | (S) | (T) |
|--|---|-----------------------|------------------------|--|----------------------|-----------------------------|------------------------|--------------------------------|---|--|------------------|-----------------------------|
| Line | | Investor Relations | Long-Term Incentive | Plant Outage expense Normalization | Lighting Revenues | RTP Billing Determinants | Irrigation Revenues | Total Test Year Adjustments | Changes in Allocations Due to Effect of Test Year Adjustments | OTP Total Company 2024 Test Year | ND Allocation | OTP ND 2024 Test Year |
| 82 | Streetlighting (C4) Area Lighting (C5) | ' | | • | | 1 | | 7,741 4,631 | Autostilienta | \$526,349 \$183,855 | 41.67% 54.52% | \$219,347 \$100,232 |
| 84 | Meters (C6) Load Management (C9) | | | | | | | 391,304 | | \$4,956,073 \$0 | 44.58% 43.69% | \$2,209,420 \$0 |
| 84 85 86 | Total Distribution | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$934,867 | | \$18,488,355 | 40.00% | \$8,393,231 |
| 87 88 89 90 | 0 | | | | | | | | | | | |
| 88 | Customer Accounting Expenses Meter Reading (C7) | | | | | | | 216,613 | | \$6,074,375 | 44.21% | \$2,685,753 |
| 90 | Other (C8) | | | | | | | 376,101 | | \$10,546,838 | 43.71% | \$4,609,840 |
| 91 | Total Customer Accounts | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$592,714 | | \$16,621,213 | | \$7,295,594 |
| 93 | Customer Service & Info Expenses | | | | | | | | | | | |
| 94 | Conservation & DSM Rebates - MN (Direct MN/E2) | | | | | | | 109,283 | | \$9,109,283 | 0.00% | \$0 |
| 95 | Conservation & DSM Rebates - ND (Direct ND/E2 | | | | | | | | | \$0 | 100.00% | \$0 |
| 96 | Conservation & DSM Rebates - SD (Direct SD/E2) Other (C1) | | | | | | | 5,889 36,253 | | \$490,889 \$3,021,886 | 0.00% 44.05% | \$0 \$1,331,017 |
| 92 93 94 95 96 97 98 99 | Total Customer Serv & Information Exp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$151,425 | \$0 | \$12,622,058 | | \$1,331,017 |
| 99 100 | Sales Expenses | | | | | | | | | | | |
| 101 | Off-Peak Development - MN (Direct MN/C1) | | | | | | | | | \$274,979 | 0.00% | \$0 |
| 101 102 103 | Off-Peak Development - ND (Direct ND/C1) | | | | | | | - | | \$0 | 100.00% | \$0 |
| 103 | Off-Peak Development - SD (Direct SD/C1) | | | | | | | - | | \$0 \$308,479 | 0.00% 44.05% | \$0 |
| 105 | Other (C1) Total Sales Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$308,479 \$583,458 | 44.05% | \$135,872 \$135,872 |
| 106 | · | 20 | 20 | +5 | \$ 0 | | 70 | • | | | | |
| 107 108 | Administrative & General Expenses Salaries, Supplies, Pensions & Benefits | | | | | | | | | | | |
| 109 | Production (OXPD) | | 967,481 | | | | | 2,197,046 | | \$11,088,805 | 42 44% | \$4,706,353 |
| 110 | Transmission (D2) | | 460,221 | | | | | 1,045,112 | | \$5,274,827 | 39.20% | \$2,067,479 |
| 111 | Distribution (OXD) | | 712,580 | | | | | 1,618,193 | | \$8,167,253 | 45.40% | \$3,707,720 |
| 112 113 | Customer Accounts (OXC) Customer Service & Info (C1 | | 566,897 131,708 | | | | | 1,287,362 299,095 | | \$6,497,498 \$1,509,573 | 43.89% 44.05% | \$2,851,964 \$664,905 |
| 114 | Total A&G Salaries, Supp, Pensions & Benefits | \$0 | \$2,838,887 | \$0 | \$0 | \$0 | \$0 | \$6,446,808 | | \$32,537,956 | 44.03 /6 | \$13,998,421 |
| 115 | | | | | | | | | | | | |
| 116 117 | Load Management (C9) Outside Services (A/C 923) (NEPIS) | | | | | | | - | | \$0 \$1,083,910 | 43.69% 37.83% | \$0 \$410,041 |
| 118 | Property Insurance (A/C 924) (NEPIS) | | | | | | | | | \$4,230,959 | 37.83% | \$1,600,562 |
| 119 120 | Injuries & Damages (A/C 925) (NEPIS) | | | | | | | - | | \$4,536,918 | 37.83% | \$1,716,306 |
| 120 | Regulatory Commission Exp (A/C 928) - MN (Direct MN/R10 Regulatory Commission Exp (A/C 928) - ND (Direct ND/R10) | | | | | | | 359,404 | | \$1,518,965 \$861,954 | 0.00% 100.00% | \$0 \$861,954 |
| 121 122 | Regulatory Commission Exp (A/C 928) - ND (Direct ND/R10) Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10) | | | | | | | 359,404 | | \$113,656 | 0.00% | \$001,954 |
| 123 | Regulatory Commission Exp (A/C 928) - FERC (Direct FERC | | | | | | | - | | \$1,016,109 | 0.00% | \$0 |
| 124 125 | Total Regulatory Commission Expense General Advertising (A/C 930.1) (C1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$359,404 | | \$3,510,684 \$0 | 44.05% | \$861,954 \$0 |
| 126 | Misc, Rents, Maintenance (P90) | 236,267 | | | | | | 236,267 | | \$5,035,910 | 43.35% | \$2,183,311 |
| 127 | Total Administrative & General Expense | \$236,267 | \$2,838,887 | \$0 | \$0 | \$0 | \$0 | \$7,042,479 | | \$50,936,337 | | \$20,770,595 |
| 128 | Charitable Contributions (& Cust Dep Int) | | | | | | | | | | | |
| 129 | Minnesota Only (Direct MN/C1) | | | | | | | | | \$0 | 44.05% | \$0 |
| 131 | North Dakota Only (Direct ND/C1) | | | | - | | | - | | \$0 | 44.05% | \$0 |
| 132 133 | South Dakota Only (Direct SD/C1) Total Charitable Contributions (& Cust Dep Int) | | | | - | - | | - | | \$0 \$0 | 44.05% 44.05% | \$0 \$0 |
| 134 | rotal Charitable Contributions (& Cust Dep IIIt) | | | | - | - | | | | \$0 | 44.05% | \$0 |
| 134 135 | Total O & M Expenses | \$236,267 | \$2,838,887 | \$2,548,717 | \$0 | \$0 | \$0 | \$12,848,463 | | \$334,564,995 | | \$140,267,772 |
| 136 137 | Depreciation Expense | | | | | | | | | | | |
| 138 | Production | | | | | | | | | | | |
| 139 | Base Demand (E1) | | | | | | | - | | \$15,980,135 | 43.87% | \$7,011,105 |
| 140 | Peak Demand (D1) Base Energy (E2) | | | | | | | 408,678 889,126 | | \$11,138,738 \$13,236,587 | 39.48% 44.98% | \$4,398,123 \$5,953,956 |
| 142 | Total Production | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,297,804 | | \$40,355,460 | | \$17,363,184 |
| 143 | Transmission (D2) | ** | *- | ** | ** | ** | ** | | | \$8,706,848 | 39.20% | \$3,412,666 |
| 144 145 | Transmission (Direct FERC) Total Transmission | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$4,176,849 \$12,883,697 | 0.00% | \$0 \$3,412,666 |
| 146 | Distribution (P60) | φU | φυ | φU | \$U - | - - | \$0 | \$U - | | \$18,610,423 | 45.95% | \$8,550,713 |
| 147 | General (P90) | | | | - | - | | - | | \$4,236,745 | 43.35% | \$1,836,834 |
| 148 149 | Intangible (P90) Total Depreciation Expense | \$0 | \$0 | \$0 | \$0 | - \$0 | \$0 | \$1,297,804 | | \$4,617,449 \$80.703,774 | 43.35% | \$2,001,888 \$33,165,285 |
| 150 | Total Depreciation Expense | φU | φU | φU | \$0 | \$ 0 | \$0 | φ1,291,004 | | φυυ,/υδ,//4 | | φυυ, 100,265 |
| 157 | | | | | | | | | | | | |
| 158 159 | General Taxes (NEPIS EXDA) General Taxes (Direct FERC) | | | | - | - | | - | | \$16,557,620 \$2,136,276 | 42.90% 0.00% | \$7,103,512 \$0 |
| 160 | Total General Taxes | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$18,693,896 | 0.0076 | \$7,103,512 |
| 161 | Total Operating Evpones Refers Toy | 226.267 | 2 020 007 | E 007 424 | | | | 10.050.051 | | 600 007 407 | | 202 020 225 |
| 162 163 | Total Operating Expense Before Tax | 236,267 | 2,838,887 | 5,097,434 | | | | 19,952,251 | | 698,897,427 | | 292,930,235 |
| 164 | Net Operating Income Before Tax | (\$236,267) | (\$2,838,887) | (\$2,548,717) | (\$100,737) | \$200,931 | \$2,381 | (\$37,352,642) | | \$93,460,839 | | \$14,499,948 |
| 165 | Mind Investment Toy Credit & Decivation Toy Condit | | | | | | | | | | | |
| 166 167 | Wind Investment Tax Credit & Production Tax Credit Amortization of Prior Year' Credit (EPIS | | | | | | | | | (\$741,779) | 39.33% | (\$291,722) |
| 168 | Production Tax Credits (E2) | | | | | | | - | | (\$5,886,693) | 44.98% | (\$2,647,896) |
| | | | | | | | | | | | | |

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| Investor Long-Term Plant Outage Lighting RTP Billing Irrigation Total Test Year Allocations Due OTP Total to Effect of Test Company ND Allocations Due OTP Total to Effect of Te | OTP ND 2024 |
|--|------------------------------------|
| Relations Incentive Normalization Revenues Determinants Revenues Adjustments Year 2024 Test Year Line | Test Year |
| | 9.35% \$0 |
| 170 Debits Utilized (EPIS' - \$0 | 9.35% \$0 (\$2,939,619) |
| 171 Total wind investment lax Credit a Production lax Credit 50 50 50 50 50 50 50 50 50 50 50 50 50 | (\$2,939,619) |
| 173 Deferred Income Taxes | |
| 174 Items SD Flows Through | |
| | 1.53% \$0 |
| | 8.69% \$0 |
| | 8.69% (\$31,515) |
| 178 Subtotal (\$31,934) | (\$31,515) |
| 179 All Other | |
| | 0.00% (\$6,751,480) |
| | 7.83% \$4,574,140 |
| 182 Federal (NEPIS) | (\$2,177,340) |
| 183 Transfer of Minnesota current income taxes due to NOL (\$443,377) | \$0 |
| 184 Minnesota (NPISM) - \$3,663,420 | 0.00% \$0 \$0 |
| 185 | |
| | (\$1,449,104) 8.69% \$1.107.646 |
| 107 100 11 124 101 107 1 | (\$341.458) |
| 189 Subtotal \$8,036,177 | (\$2,518,798) |
| 100 Total Deferred Income Taxes \$0 \$0 \$0 \$0 \$0 \$0 \$8,000,243 | (\$2,550,313) |
| 191 | (\$2,000,010) |
| 192 Current Income Taxes | |
| 193 Federal Current Income Tax Transfer due to NOL - - - - \$6,948,509 | 0.00% \$0 |
| 194 Federal Current Income Tax | 0.00% \$0 |
| 195 Federal Income Taxes | \$0 |
| 196 Minnesota Income Tax Transfer due to NOL | \$0 |
| 197 Minnesota Income Tax (\$443,377) | \$0 |
| 198 Minnesota Income Taxes (Direct MN | \$0 |
| 199 | 0.00% \$0 |
| 200 North Dakota Income Tax - - (\$1,449,104) | 0.00% \$0 |
| 201 North Dakota Income Taxes (Direct ND \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 |
| 2/02 Subrolar State Income Taxes S0 S0 S0 S0 S0 S0 S0 S | \$0 |
| 204 30 30 30 30 30 30 30 30 30 30 30 30 30 | 90 |
| Total Income Taxes | (\$5,489,931) |
| 207 Net Operating Income (\$236,267) (\$2,838,887) (\$2,548,717) (\$100,737) \$200,931 \$2,381 (\$37,352,642) \$92,085,068 | \$19,989,880 |
| 2/02 Total Allowance for Funds Used During Construction \$0 2/13 | \$0 |
| 213 (\$2,838,887) (\$2,548,717) (\$100,737) \$200,931 \$2,381 (\$37,352,642) \$92,085,069 | \$19,989,880 |

OTTER TAIL POWER COMPANY
Reference Workpaper for 2024 ND TY-01 and Required Schedule B-3

TY-01 ND Share 1 of 3

ADJUSTMENT TO ANNUALIZE PLANT-IN-SERVICE ON CURRENT AND FUTURE CAPITAL PROJECTS

| | | (A) | (B) | (C) | (D) | (E) |
|-------------|---|-------------------------------------|----------------------|--------------------------|---------------------------|------------------------------------|
| Line No. | Plant-in-Service | System-Wide | Allocation Factor | Allocation Percentage | ND Test-Year Amount | CLP B-3 Reference |
| | Additions & Retirements | | | | | |
| 1 2 | Production (Wind) | 24,502,577 | | | | |
| 3 4 | Peak Demand Base Energy | 7,715,861 16,786,716 | D1 E2 | 39.484927% 44.981047% | 3,046,602 7,550,840 | Col (B); Line 1 Col (B); Line 1 |
| 5 | Transmission | - | D2 | 50.297428% | 0 | |
| 6 7 | Distribution - Load Mgmt General | - | D3 | 44.665400% | 0 | |
| 8 9 | Production Transmission | - | P10 D2 | 53.311371% 50.297428% | 0 | |
| 10 | Distribution | - | P60 | 44.943677% | 0 | |
| 11 12 | Customer Acctg Customer Srvc | | OXC OXI | 47.321236% 46.634204% | 0 | |
| 13 | Total General | 0 | | | 0 | |
| 14 | Intangible | 0 | P90 | 49.310850% | 0 | |
| 15 | Total Plant-in-Service Additions | 24,502,577 | | | 10,597,443 | Col (B); Line 6 |
| <u>A</u> | ccumulated Depreciation | System-Wide | Allocation Factor | Allocation Percentage | ND Test-Year Amount | |
| 40 | Additions & Retirements | <u> </u> | 1 40101 | 1 crocinage | Amount | |
| 16 17 | Production (Wind) Peak Demand Base Energy | (702,977) (221,367) (481,610) | | 39.484927% 44.981047% | (87,407) (216,633) | Col (B); Line 7 Col (B); Line 7 |
| 18 19 | Transmission Distribution | 0 | P60 | 50.297428% 44.943677% | 0 | . /- |
| 20 | General | 0 | P90 | 49.310850% | 0 | |
| 21 | Intangible | 0 | P90 | 49.310850% | 0 | |
| 22 | Total A/D Additions | (702,977) | | | (304,040) | Col (B); Line 12 |
| Ŀ | -T Construction Work-in-Progress | System-Wide | Allocation Factor | Allocation Percentage | ND Test-Year Amount | |
| 23 | Transfers Production | 0 | 0 | 0.000000% | 0 | |
| 24 | Total CWIP Transfers | (1) | | | 0 | |

OTTER TAIL POWER COMPANY
Reference Workpaper for 2024 ND TY-01 and Required Schedule C-7

TY-01 ND Share 2 of 3

ADJUSTMENT TO ANNUALIZE DEPRECIATION & OTHER OPERATING EXPENSE ON CURRENT & FUTURE CAPITAL PROJECTS

| | | (A) | (B) | (C) | (D) | (E) |
|-------------|--------------------------------------|-------------|----------------------|--------------------------|---------------------------|-------------------------|
| Line No. | Depreciation Expense Additions | System-Wide | Allocation Factor | Allocation Percentage | ND Test-Year Amount | CLP C-7 Reference |
| 1 | 5 : | 4 007 004 | | | | |
| 2 | Production | 1,297,804 | | | | |
| 3 | Peak Demand | 408,678 | D1 | 39.484927% | 161,366 | |
| 4 | Base Energy | 889,126 | E2 | 44.981047% | 399,938 | |
| 5 | Transmission | 0 | D2 | 50.297428% | 0 | |
| 6 | Distribution | 0 | P60 | 44.943677% | 0 | |
| 7 | General | 0 | P90 | 49.310850% | 0 | |
| 8 | Intangible | 0 | P90 | 49.310850% | 0 | |
| 9 | Total Depreciation Expense Additions | 1,297,804 | | | 561,304 | Col (C); Line 14 |
| 10 | AFUDC in L-T CWIP Removed | 0 | CWIPLT | | | |
| 11 | Operating Income Impact | (1,297,804) | | | (561,304) | |
| 12 | ND Tax Rate | 24.405% | | | | |
| 13 | Income Tax Impact: ND Tax Rate is | (316,728) | | | (136,986) | Col (B); Line 19 |
| 14 | Net Operating Income Impact | (981,076) | | | (424,319) | Col (B); Line 23 |

Otter Tail Power Company Capitalized Projects Adjustment Adjustment Annualizes the Investment TY-01 ND Share 3 of 3

| | (A) | (B) | (C) | (D) | (E) | (F) | |
|--|---|---|--------------------------|--|---|---|---|
| Projec | cts Moved from CV | NIP @ 12/31/22 to Capitalized Accounts During 2024 | | • | • | | |
| Line No. | Project | Project Description | Function | Amount in CWIP @ 12/31/23 | Additional Charges Incurred During 2024 | Total Project Costs | |
| 1 | | Langdon Repower | Production | 25,055,154 | 21,555,000 | 46,610,154 | |
| Test Y | (A) Year Adjustment to | (B) Plant in Service to Transfer Project Costs to Capitalize | (C) | (D) | (E) | (F) | (G) |
| Line No. | Project | Project Description | Function | Amount Capitalized @ 12/31/23 | Simple Average Plant-in-Service @ 12/31/24 | Difference | 2024 Test Year Plant-in-Service Adjustment |
| 2 | | Langdon Repower | Production | - | 24,502,577 | 24,502,577 | 24,502,577 |
| | | | | Total 2024 Test Yea | ar Adjusment to Plant in | Service | 24,502,577 |
| Capita | Tail Power Compai alized Projects Adji tment Annualizes t | ustment | | | | | |
| Otter T Capita Adjust | alized Projects Adji tment Annualizes t (A) | ustment the Investment (B) | (C) | (D) | (E) | (F) | (G) |
| Otter T Capita Adjust | alized Projects Adji tment Annualizes t (A) | ustment the Investment | | ` , | , , | (F) | ` , |
| Otter T Capita Adjust | alized Projects Adji tment Annualizes t (A) | ustment the Investment (B) | | (D) Simple Aver A/D @ 12/31/24 | (E) Simple Average A/D @ 12/31/24 TY | (F) | (G) 2024 Test Year A/D Adjustment |
| Otter T Capita Adjust Test Yo | alized Projects Adji tment Annualizes t (A) 'ear Adjustment to | (B) Accumulated Depreciation to Reflect Increase in Plant Project | in Service | Simple Aver A/D | Simple Average A/D | | 2024 Test Year A/D |
| Otter T Capita Adjust Test Yo Line No. | alized Projects Adji tment Annualizes t (A) 'ear Adjustment to | (B) Accumulated Depreciation to Reflect Increase in Plant Project Description | in Service Function | Simple Aver A/D @ 12/31/24 (51,433) | Simple Average A/D @ 12/31/24 TY | Difference (702,977) | 2024 Test Year A/D Adjustment |
| Otter T Capita Adjust Test Yo Line No. | alized Projects Adji tment Annualizes t (A) 'ear Adjustment to | (B) Accumulated Depreciation to Reflect Increase in Plant Project Description | in Service Function | Simple Aver A/D @ 12/31/24 (51,433) | Simple Average A/D @ 12/31/24 TY (754,410) | Difference (702,977) | 2024 Test Year A/D Adjustment (702,977) |
| Otter T Capita Adjust Test Yo Line No. 4 | (A) (Project Project (A) (A) | (B) Accumulated Depreciation to Reflect Increase in Plant Project Description Langdon Repower | Function Production (C) | Simple Aver A/D @ 12/31/24 (51,433) Total 2024 Test Yea | Simple Average A/D @ 12/31/24 TY (754,410) ar Adjusment to Accumu | Difference (702,977) lated Depreciation | 2024 Test Year A/D Adjustment (702,977) |
| Otter T Capita Adjust Test Yo Line No. 4 | (A) (Project Project (A) (A) | (B) Accumulated Depreciation to Reflect Increase in Plant Project Description Langdon Repower (B) | Function Production (C) | Simple Aver A/D @ 12/31/24 (51,433) Total 2024 Test Yea | Simple Average A/D @ 12/31/24 TY (754,410) ar Adjusment to Accumu | Difference (702,977) lated Depreciation | 2024 Test Year A/D Adjustment (702,977) |
| Otter T Capita Adjust Test Yo 4 5 | (A) Year Adjustment to Project (A) (A) Project | (B) Accumulated Depreciation to Reflect Increase in Plant Project Description Langdon Repower (B) epreciation Expense to Reflect Increase in Plant in Servence | Function Production (C) | Simple Aver A/D @ 12/31/24 (51,433) Total 2024 Test Yea (D) Depreciation Expense | Simple Average A/D @ 12/31/24 TY (754,410) ar Adjusment to Accumu (E) Annual Depreciation | Difference (702,977) lated Depreciation (F) | 2024 Test Year A/D Adjustment (702,977) (702,977) (G) 2021 Test Year Expense |

OTTER TAIL POWER COMPANY TEST YEAR ADJUSTMENTS

TY-02 ND Share Page 1 of 2

OTTER TAIL POWER COMPANY

Reference Workpaper for 2024 ND TY-02 and Required Schedule C-7

ADJUSTMENT FOR AMORTIZED RATE CASE EXPENSES

| | | (A) | (B) | (C) | (D) | (E) |
|------------|---|---------------|-------------------|---------------|-----------|-------------------------|
| Line No. | Description | Total Utility | Allocator | Allocator % | ND | CLP C-7 Reference |
| LIIIO 140. | Boodipaon | rotar othicy | 7 till O Gat Ci | 7111000101 70 | | - ROIGIOIOG |
| 1 | 2024 Rate Case Expense Adjustment | N/A | Directly Assigned | 100.00% | 359,404 | Col (B); Line 12 |
| 2 | Income Tax Impact: ND Tax Rate from Sch C-7 is 24.40% | | | | (87,712) | Col (B); Line 21 |
| 3 | Net Operating Income Impact | | | | (271,692) | Col (B); Line 25 |

TY-02 ND Share Page 2 of 2

Rate Case Expense Amortization

| | (A) | (B) |
|----------|---|----------------|
| Line | | |
| No. | Description | Amount |
| 1 | Rate Case Expenses | \$1,080,000 |
| 2 | External Attorney Fees | \$750,000 |
| 3 | Administrative Costs, Consultants, etc. | \$155,000 |
| 4 | PSC Costs | 175,000 |
| 5 | Estimated rate case expenses | \$1,080,000 |
| 6 | Regulated revenue | \$511,853,779 |
| 7 | Unregulated revenue | 848,434 |
| 8 | Total regulated and unregulated revenue | \$512,702,213 |
| 9 | Percent unregulated | 0.17% |
| 10 | Less allocation to unregulated activity | \$1,787 |
| 11 | Total estimated rate case expenses | \$1,078,213 |
| 12 | Three Year amortization | \$359,404 |
| 13 14 | 2024 O&M Budget for FERC 928-ND Amount of Test Year adjustment | - \$359.404 |
| | • | , , . |

OTTER TAIL POWER COMPANY
Reference Workpaper for 2024 ND TY-03 and Required Schedule C-7

TY-03 ND Share 1 of 1

Test Year Adjustment for Director Restricted Stock

| Line No. | Description from JCOSS INPUT SUMMARY | (A) Total Utility | (B) | (C) | (D) | (E) CLP C-7 Reference |
|-------------|--|-------------------|------|--------------|-----------|--------------------------------|
| | Administrative and General Expense Salaries, Supplies, Pensions & Benefits | | | | | |
| 1 | Production | 208,218 | OXPD | 42.442380% | 88,373 | |
| 2 | Transmission | 99,038 | D2 | 39.195200% | 38,818 | |
| 3 | Distribution | 153,353 | OXD | 45.397390% | 69,618 | |
| 4 | Customer Accounts | 122,010 | OXC | 43.893270% | 53,554 | |
| 5 | Customer Service & Information | 28,349 | C1 | 44.045910% _ | 12,487 | |
| | Total A&G Salaries, Supplies, Pensions & Benefits | 610,968 | _ | _ | 262,850 | Col (E); Line 12 |
| 6 | Total | 610,968 | - | _ | 262,850 | Col (E); Line 16 |
| 7 | Operating Income Impact | (610,968) | | | (262,850) | |
| 8 | Income Tax Impact: SD Tax Rate is 24.40% | | | _ | (64,148) | Col (E); Line 21 |
| 9 | Net Operating Income Impact | | | = | (198,702) | Col (E); Line 25 |

OTTER TAIL POWER COMPANY Reference Workpaper for 2024 ND TY-04 and Required Schedule C-7

TY-04 ND Share 1 of 1

Normalization adjustment for Pension and Retiree Medical

| Line | | (A) | (B) | (C) | (D) | (E) CLP C-7 |
|------|---|---------------|--------------|--------------|-------------|-------------------|
| | Description from JCOSS INPUT SUMMARY | Total Utility | Allocator | Allocator % | ND | Reference |
| | • | - | | | | |
| | | | | | | |
| | Production | | | | | |
| 1 | Base Demand | 735,266 | E1 | 43.873883% | 322,590 | |
| 2 | Peak Demand | 232,571 | _ D1 | 39.484927% | 91,831 | Cal (D), Lina C |
| 3 | Total Production Expense | 967,837 | | | 414,420 | Col (D); Line 6 |
| 4 | Transmission Expense | 610,424 | D2 | 39.195070% | 239,257 | Col (D); Line 7 |
| | <u>Distribution Expense</u> | | | | | |
| 5 | Primary Demand | 124,575 | D3 | 46.521407% | 57,954 | |
| 6 | Secondary Demand | 92,940 | D4 | 48.699789% | 45,261 | |
| 7 | Primary Customer | 221,782 | C2 | 43.710104% | 96,941 | |
| 8 | Secondary Customer | 91,896 | C3 | 43.713988% | 40,171 | |
| 9 | Streetlighting | 7,741 | C4 | 41.673311% | 3,226 | |
| 10 | Area Lighting | 4,630 | C5 | 54.516874% | 2,524 | |
| 11 | Meters | 391,303 | C6 | 44.580051% | 174,443 | |
| 12 | Load Management | | _ | _ | | _ |
| 13 | Total Distribution Expense | 934,867 | | | 420,521 | Col (D); Line 8 |
| | Customer Accounting Expense | | | | | |
| 14 | Meter Reading | 216,613 | C7 | 44.214500% | 95,774 | |
| 15 | Other | 376,101 | C8 | 43.708300% | 164,387 | |
| 16 | Total Customer Accounts | 592,714 | _ | - | 260 162 | Col (D); Line 9 |
| 10 | Total Customer Accounts | 392,714 | | | 200,102 | Coi (D), Line 9 |
| | Customer Service & Info Expense (MN CIP) | | | | | |
| 17 | - MN | 109,283 | Direct | 0.000000% | - | |
| 18 | - ND | - | Direct | 0.000000% | - | |
| 19 | - SD | 5,889 | Direct | 0.000000% | - | |
| 20 | - Other | 36,253 | C1 | 44.045900% | 15,968 | |
| 21 | Total Customer Service & Information Expense | 151,425 | _ | - | 15,968 | Col (D); Line 10 |
| | Administrative and General Expense | | | | | |
| | Salaries, Supplies, Pensions & Benefits | | | | | |
| 22 | Production | 895,984 | OXPD | 42.442381% | 380,277 | |
| 23 | Transmission | 426,210 | D2 | 39.195070% | 167,053 | |
| 24 | Distribution | 659,920 | OXD | 45.397391% | 299,587 | |
| 25 | Customer Accounts | 525,003 | OXC | 43.893273% | 230,441 | |
| 26 | Customer Service & Information | 121,975 | _ C1 | 44.045900% | 53,725 | _ |
| | Total A&G Salaries, Supplies, Pensions & Benefits | 2,629,092 | - | - | 1,131,083 | Col (D); Line 12 |
| 27 | Total | 5,886,358 | _ | <u>-</u> | 2,481,410 | _Col (D); Line 16 |
| 28 | Operating Income Impact | (5,886,358) | | | (2,481,410) |) |
| 29 | Income Tax Impact: SD Tax Rate is 24 | 4.40% | | _ | (605,586) | Col (D); Line 21 |
| 30 | Net Operating Income Impact | | | = | (1,875,825) | Col (D); Line 25 |

OTTER TAIL POWER COMPANY
Reference Workpaper for 2024 TY-05 and Required Schedule C-7

TY-05 ND Share Page 1 of 1

ADJUSTMENT FOR REMOVAL OF RIDER REVENUES

| | | (A) | (B) | (C) | (D) | (E) |
|-------------|--|---------------|-----------|-------------------|----------------|-------------------------|
| Line No. | | Total Utility | Allocator | Allocator % | ND | CLP C-7 Reference |
| 1 | Remove Renewable Rider Revenues | | N/A | Directly Assigned | (15,546,596) | |
| 2 | Remove Metering & Distribution Technology Ride | er Revenues | N/A | Directly Assigned | (618,840) | |
| 3 | Remove Generation Rider Revenues | | N/A | Directly Assigned | (3,595,685) | |
| 4 | Remove Transmission Rider Revenues | | N/A | Directly Assigned | (3,547,829) | |
| 5 | Operating Income Impact | | | - | (23,308,950) C | Col (F); Line 2 |
| 6 | Income Tax Impact: ND Tax Rate is 24.40% | | | - | (5,688,526) C | Col (F); Line 21 |
| 7 | Net Operating Income Impact | | | _ | (17,620,424) C | Col (F); Line 25 |

| Refe | ER TAIL POWER COMPANY rence Workpaper for 2024 ND TY-06 and Require | ed Schedule C-7 | | | | TY-06 ND Share Page 1 of 1 |
|------|---|-----------------|-----------|-------------|-----------|----------------------------------|
| Adju | stment for Investor Relations | | | | | |
| Line | | (A) | (B) | (C) | (D) | (E) CLP C-7 |
| No. | Description from JCOSS INPUT SUMMARY | Total Utility | Allocator | Allocator % | ND share | Reference |
| | Administrative and General Expense | | | | | |
| 1 | Misc, Rents, Maintenance | 236,267 | P90 | 43.354130% | 102,433 | |
| 2 | Total | 236,267 | _ | _ | 102,433 | Col (I); Line 12 |
| 3 | Operating Income Impact | (236,267 |) | | (102,433) | |
| 4 | Income Tax Impact: SD Tax Rate is | 24.40% | | _ | (24,999) | Col (I); Line 21 |
| 5 | Net Operating Income Impact | | | | (77,433) | Col (I); Line 25 |

OTTER TAIL POWER COMPANY
Reference Workpaper for 2024 ND TY-07 and Required Schedule C-7

TY-07 ND Share Page 1 of 1

Adjustment for Long-term Incentives

| Line | | (A) | (B) | (C) | (D) | (E) CLP C-7 |
|------|---|---------------|-----------|--------------|-------------|--------------------------|
| No. | Description from JCOSS INPUT SUMMARY | Total Utility | Allocator | Allocator % | ND share | Reference |
| | Administrative and General Expense Salaries, Supplies, Pensions & Benefits | | | | | |
| 1 | Production | 967,493 | OXPD | 42.442381% | 410,606 | |
| 2 | Transmission | 460,184 | D2 | 39.195200% | 180,370 | |
| 3 | Distribution | 712,561 | OXD | 45.397391% | 323,484 | |
| 4 | Customer Accounts | 566,926 | OXC | 43.893273% | 248,842 | |
| 5 | Customer Service & Information | 131,724 | C1 | 44.045905% | 58,019 | |
| | Total A&G Salaries, Supplies, Pensions & Benefits | 2,838,887 | =' = | _ | 1,221,321 | Col (J); Line 12 |
| 6 | Total | 2,838,887 | - | - | 1,221,321 | Col (J); Line 16 |
| 7 | Operating Income Impact | (2,838,887) | | | (1,221,321) | |
| 8 | Income Tax Impact: SD Tax Rate is 24.40% | % | | _ | (298,062) | Col (J); Line 21 |
| 9 | Net Operating Income Impact | | | _ | (923,259) | Col (J); Line 25 |

OTTER TAIL POWER COMPANY
Reference Workpaper for 2024 ND TY-08 and Required Schedule C-7

TY-08 ND Share Page 1 of 1

Adjustment for Employee Recognition and Gifts

| Line No. | Description from JCOSS INPUT SUMMARY | (A) Total Utility | (B) | (C) | (D) | (E) CLP C-7 Reference |
|-----------------------|---|---|--------------------------------|--|--|--------------------------------|
| 1 2 3 4 5 | Administrative and General Expense Salaries, Supplies, Pensions & Benefits Production Transmission Distribution Customer Accounts Customer Service & Information Total A&G Salaries, Supplies, Pensions & Benefits | 76,812 36,535 56,572 45,010 10,458 225,387 | OXPD D2 OXD OXC C1 | 42.442380% 39.195200% 45.397390% 43.893270% 44.045910% | 32,601 14,320 25,682 19,756 4,606 96,965 | Col (H); Line 12 |
| 6 | Total | 225,387 | | _ | 96,964 | Col (H); Line 16 |
| 7 | Operating Income Impact | (225,387) | | | (96,964) | |
| 8 | Income Tax Impact: SD Tax Rate is 24.40% | , D | | _ | (23,664) | Col (H); Line 21 |
| 9 | Net Operating Income Impact | | | _ | (73,300) | Col (H); Line 25 |

OTTER TAIL POWER COMPANY
Reference Workpaper for 2024 ND TY-09 and Required Schedule C-7

TY-09 ND Share Page 1 of 1

Adjustment for ESSRP

| Line No. | | (A) Total Utility | (B) | (C) | (D) | (E) CLP C-7 Reference |
|-------------|---|-------------------|----------|------------|----------|--------------------------------|
| | Administrative and General Expense | | | | | |
| | Salaries, Supplies, Pensions & Benefits | | | | | |
| 1 | Production | 48,555 | OXPD | 42.442380% | 20,608 | |
| 2 | Transmission | 23,095 | D2 | 39.195200% | 9,052 | |
| 3 | Distribution | 35,761 | OXD | 45.397390% | 16,235 | |
| 4 | Customer Accounts | 28,452 | OXC | 43.893270% | 12,489 | |
| 5 | Customer Service & Information | 6,611 | C1 | 44.045910% | 2,912 | |
| | Total A&G Salaries, Supplies, Pensions & Benefits | 142,474 | <u> </u> | _ | 61,295 | Col (G); Line 12 |
| 6 | Total | 142,474 | - | _ | 61,294 | Col (G); Line 16 |
| 7 | Operating Income Impact | (142,474) | | | (61,294) | |
| 8 | Income Tax Impact: SD Tax Rate is 24.40% | % | | _ | (14,959) | Col (G); Line 21 |
| 9 | Net Operating Income Impact | | | <u></u> | (46,335) | Col (G); Line 25 |

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
NOrth Dakota Budget REGULATORY YEAR 2024 - Simple Average

PAGE 1 - 1

| LINE | | | | | TOTAL | NORTH | ALL | LINE |
|--|-----------------------------|-----------------|-------------------|-----|---------------|---|---------------|--|
| NO | ITEM | ALLOC | REFERENCE | | COMPANY | DAKOTA | OTHER | NO |
| | | | | | | | | |
| 1 | RATE BASE | | Page 2-1 Line 32 | | 1,878,410,729 | 651,646,255 | 1,226,764,474 | 1 |
| 2 | KATE DAGE | | rage 2-1 Line 32 | | 1,878,410,729 | 031,040,233 | 1,220,/04,4/4 | 1 2 |
| 3 | TOTAL AVAILABLE FOR RETURN | | Page 7-1 Line 43 | | 134,544,164 | 42,604,664 | 91,939,500 | 2 3 4 |
| 4 | | | | | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | , , , , , , | 4 |
| 5 | RATE OF RETURN EARNED | | | | 7.16% | 6.54% | 7.49% | 5 |
| 6 | | | | | | | | 5 6 7 8 9 |
| 7 | RATE OF RETURN REQUESTED | | Page 17-1 Line 11 | | | 7.41% | | 7 |
| 8 | | | | | | 40.007.000 | | 8 |
| 10 | OPERATING INCOME REQUIRED | | | | | 48,286,988 | | 9 |
| 11 | TOTAL AVAILABLE FOR RETURN | | | | | 42,604,665 | | 11 |
| 12 | TOTAL AVAILABLE FOR RETORN | | | | | 12,001,000 | | 12 |
| 13 | OPERATING INCOME DEFECIENCY | | | | | 5,682,322 | | 13 |
| 14 | | | | | | | | 14 |
| 15 | INCREMENTAL TAXES | GRCF = 1.322837 | · | | | 1,834,464 | | 15 |
| 16 | | | | | | | | 16 |
| 17 | REVENUE INCREASE REQUIRED | | | | | 7,516,785 | | 17 |
| 18 | | | | | | 3.65% | | 18 19 |
| 19 | PERCENTAGE INCREASE | | | | | 3.65% | | 19 |
| 20 | | | | | | | | 20 |
| 21 22 23 24 | | | | | | | | 22 |
| 23 | | | | | | | | 23 |
| 24 | | | | | | 0.150/ | | 24 |
| 25 | RETURN ON EQUITY | | | | | 8.15% | | 25 |
| 26 27 | | | | | | | | 26 |
| 28 | | | | | | | | 28 |
| 28 29 30 31 32 33 34 35 | | | | | | | | 29 |
| 30 | | | | | | | | 30 |
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| 43 | | | | | | | | 43 |
| 39 40 41 42 43 44 45 46 | | | | | | | | 20 21 22 23 24 42 25 26 26 27 28 29 30 31 31 32 33 33 34 35 36 37 38 39 40 41 41 42 42 42 42 42 43 44 45 45 46 47 47 48 49 49 50 50 50 50 50 50 50 50 50 50 50 50 50 |
| 46 | | | | | | | | 45 |
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| 51 | | | 1 | | | | | 50 |
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| 54 | | | | | | | | 54 |
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| 59 60 | | | | | | | | 59 |
| 00 | | 1 | 1 | T I | | | | 60 |

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget REGULATORY YEAR 2024 - Simple Average PAGE 2 - 1

| LINE | | | | TOTAL | NC | ORTH | ALL | LINE |
|----------------|---|---------------|----|-----------------|-------|------------|---------------|---|
| NO | ITEM | ALLOC REFEREN | E | COMPANY | | KOTA | OTHER | NO |
| | | | | | | | | |
| 1 | ELECTRIC PLANT IN SERVICE | Page 3-1 Lir | 50 | 3,238,912,922 | 1 240 | 0,259,538 | 1,989,653,384 | 1 |
| 2 | ELECTRIC PLANT IN SERVICE | Page 3-1 Lif | 52 | 3,238,912,922 | 1,249 | 7,239,336 | 1,989,653,384 | 1 2 |
| 3 | ACCUMULATED DEPRECIATION | Page 4-12 Li | 22 | (1,094,302,064) | (461 | ,085,774) | (633,216,290) | 3 |
| 4 | | | | | | | | 4 |
| 5 | NET PLANT EXCLUDING BIG STONE PLANT CAPITALIZED ITEMS | | | 2,144,610,858 | 788 | 3,173,764 | 1,356,437,095 | 5 |
| - 6 7 | NET CAPITALIZED ITEMS - BIG STONE PLANT | Page 4-1 Lir | 20 | 0 | | 0 | 0 | 6 7 |
| 8 | NEI CAI ITALIZED ITEMO - BIO STONE I LANI | rage +1 Lii | 20 | 0 | | 0 | 0 | 8 |
| 9 | NET ELECTRIC PLANT IN SERVICE | | | 2,144,610,858 | 788 | 3,173,764 | 1,356,437,095 | 9 |
| 10 | | | | | | 4.004 | | 10 |
| 11 12 | PLANT HELD FOR FUTURE USE | Page 4-1 Lir | 47 | 12,038 | | 4,921 | 7,117 | 11 |
| 13 | CONSTRUCTION WORK IN PROGRESS | Page 5-1 Lir | 31 | 1,770,919 | | 780,990 | 989,928 | 13 |
| 14 | | | | | | | | 14 |
| 15 | MATERIALS AND SUPPLIES | Page 5-1 Lir | 39 | 33,967,093 | 14 | 1,737,248 | 19,229,845 | 15 |
| 16 17 | FUEL STOCKS | Page 5-1 Lir | 46 | 10,476,711 | | 1,495,117 | 5,981,594 | 16 |
| 18 | FUEL STOCKS | Page 5-1 Lif | 40 | 10,4/6,/11 | - | 1,495,117 | 5,981,594 | 17 |
| 19 | PREPAYMENTS | Page 5-1 Lir | 49 | 49,187,428 | 18 | 3,601,559 | 30,585,869 | 19 |
| 20 | | | | | | | | 20 |
| 21 | CUSTOMER ADVANCES | Page 5-1 Lir | 51 | (1,876,522) | 1 | (709,657) | (1,166,864) | 21 |
| 23 | CASH WORKING CAPITAL | Page 5-1 Lir | 53 | 5,775,557 | 1 | ,304,937 | 4,470,621 | 22 |
| 24 | | Tuge of Im | | 0,770,007 | 1 | .,001,507 | 1,170,021 | 24 |
| 25 | ACCUMULATED DEFERRED INCOME TAXES | Page 6-1 Lir | 16 | (365,513,353) | (175 | 5,742,621) | (189,770,733) | 25 |
| 26 | | | | 0 | | 0 | 0 | 26 |
| 27 28 | UNAMORTIZED BALANCE - SPIRITWOOD | Page 6-1 Lir | 19 | 0 | | 0 | 0 | 27 |
| 29 | UNAMORTIZED RATE CASE EXPENSE | Page 6-1 Lir | 22 | 0 | | 0 | 0 | 29 |
| 30 | | | | | | | | 30 |
| 31 | | | | | (51 | (4) 055 | | 31 |
| 32 | TOTAL AVERAGE RATE BASE | | | 1,878,410,729 | 651 | ,646,257 | 1,226,764,472 | 32 |
| 34 | | | | | | | | 33 |
| 35 | | | | | | | | 35 |
| 36 | | | | | | | | 36 |
| 37 38 | | | | | | | | 37 |
| 39 | | | | | | | | 39 |
| 40 | | | | | | | | 40 |
| 41 | | | | | | | | 41 |
| 42 43 | | | | | | | | 42 |
| 44 | | | | | | | | 44 |
| 45 | | | | | | | | 45 |
| 46 | | | | | | | | 46 |
| 47 48 | | | | | | | | 47 |
| 49 | | | | | | | | 49 |
| 50 | | | | | | | | 50 |
| 51 | | | | | | | | 1 2 2 3 4 4 5 5 6 6 7 7 8 9 9 10 11 11 12 13 14 15 16 17 7 18 19 19 10 11 15 16 17 18 19 19 10 11 18 19 19 10 11 18 19 19 10 11 18 19 19 10 11 11 12 12 13 13 14 14 15 15 16 16 17 17 18 18 19 19 10 10 11 11 11 12 12 13 13 14 14 15 15 16 16 17 17 18 18 19 19 10 10 11 11 11 11 11 11 11 11 11 11 11 |
| 52 | | | | | | | | 52 |
| 53 54 55 | | | | | | | | 53 |
| 55 | | | | | | | | 55 |
| 56 57 | | | | | | | | 56 |
| 57 58 | | | | | | | | 57 |
| 59 | | | | | | | | 59 |
| 60 | | | | | | | | 60 |

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget REGULATORY YEAR 2024 - Simple Average

PAGE 3 -1

| LINE | | | FERC | | TOTAL | NORTH | ALL | LINE |
|----------|--|------------------------|--------------------------------|----------------------------|----------------------------|--------------------------|--------------------------|----------------------------|
| NO | ITEM | ALLOC | ACCOUNTS | | COMPANY | DAKOTA | OTHER | NO |
| | | | | | | | | |
| | | | | | | | | |
| 1 | PLANT IN SERVICE | | | | | | | 1 2 |
| 2 | A/C 101 & 106 - Direct MN | Direct MN | | | 61,800,001 | 0 | 61,800,001 | 2 3 |
| 3 | A/C 101 & 106 - Direct ND A/C 101 & 106 - Direct SD | Direct ND Direct SD | | | 0 | 0 | 0 | 3 |
| 5 | Subtotal A/C 101 & 106 - Direct Assigned | Direct SD | | | 61,800,001 | 0 | 61,800,001 | 4 5 6 7 |
| 6 | Subtotal A/C 101 & 100 - Direct Assigned | | | | 61,000,001 | 0 | 61,800,001 | 5 |
| 7 | PRODUCTION PLANT | | | | | | | - 6 - 7 |
| 8 | A/C 101 & 106 - BASE DEMAND | E1 | | | 615,526,547 | 270,055,400 | 345,471,147 | 8 |
| 9 | PEAK DEMAND | D1 | | | 401,843,629 | 158,667,665 | 243,175,964 | 8 9 |
| 10 | BASE ENERGY | E2 | | | 450,671,354 | 202,716,696 | 247,954,659 | 10 |
| 11 | | | | | | | | 11 |
| 12 | SUBTOTAL A/C 101 & 106 | | | | 1,529,841,532 | 631,439,760 | 898,401,772 | 12 |
| 13 | | | | | | | | 13 |
| 14 | A/C 114 - BASE DEMAND | E1 | | | 1,206,597 | 529,381 | 677,216 | 14 |
| 15 | PEAK DEMAND | D1 | | | 381,658 | 150,697 | 230,960 | 15 |
| 16 | BASE ENERGY | E1 | | | 0 | 0 | 0 | 16 |
| 17 18 | | | | | 1,588,255 | 680,078 | 908,176 | 17 18 |
| 18 | SUBTOTAL A/C 114 | | | | 1,588,255 | 680,078 | 908,176 | 18 |
| 20 | TOTAL PRODUCTION PLANT | P10 | 310-317, 330-335, 340-347 | | 1,531,429,786 | 632,119,838 | 899,309,948 | 20 |
| 20 | TOTAL I RODUCTION I LANT | 1.10 | 510-317, 330-333, 340-347 | | 1,001,429,/80 | 032,117,838 | 099,309,948 | 21 |
| 22 | | 1 | | | | | | 22 |
| 23 | TRANSMISSION PLANT | 1 | | | | | | 22 23 24 |
| 24 | A/C 101 & 106 | D2 | | | 550,572,537 | 215,798,006 | 334,774,531 | 24 |
| 25 | A/C 101 & 106 (Direct FERC) | Direct FERC | | | 274,079,794 | 0 | 274,079,794 | 25 |
| 26 | A/C 114 | D2 | | | 58,287 | 22,846 | 35,441 | 26 |
| 27 | | | | | | | | 26 27 28 |
| 28 | TOTAL TRANSMISSION PLANT | | 350-350.1, 353-356, 358 | | 824,710,618 | 215,820,852 | 608,889,767 | 28 |
| 29 | | | | | | | | 29 30 31 31 32 |
| 30 | | | | | | | | 30 |
| 31 | DISTRIBUTION PLANT | | | | | 110 500 754 | | 31 |
| 32 | PRIMARY DEMAND | D3 | 360, 362, 364-365, 367 | | 254,804,754 | 118,538,756 | 136,265,998 | 32 33 |
| 33 | SECONDARY DEMAND PRIMARY CUSTOMER | D4 C2 | 365, 367-369.1 364-365, 367 | | 143,014,220 119,159,338 | 69,647,623 52,084,671 | 73,366,597 67,074,667 | 33 34 |
| 35 | SECONDARY CUSTOMER | C2 | 365, 367-369.1, 370.2 | | 87,138,987 | 38,091,927 | 49,047,061 | 25 |
| 36 | STREETLIGHTING | C4 | 364-365, 367, 373 | | 24,540,852 | 10,226,986 | 14,313,866 | 35 36 37 |
| 37 | AREA LIGHTING | C5 | 364-365, 367, 371.2 | | 15,570,818 | 8,488,723 | 7,082,095 | 37 |
| 38 | METERS | C6 | 370 | | 64,567,120 | 28,784,055 | 35,783,065 | 38 |
| 39 | LOAD MANAGEMENT | C9 | 370.1 | | 8,899,439 | 3,888,421 | 5,011,018 | 39 |
| 40 | | | | | | | | 40 |
| 41 | TOTAL DISTRIBUTION PLANT | P60 | | | 717,695,528 | 329,751,161 | 387,944,367 | 41 |
| 42 | | | | | | | | 42 |
| 43 | | | | | | | | 43 |
| 44 | GENERAL PLANT | | | | | 45005045 | | 44 |
| 45 | PRODUCTION | P10 | | | 41,841,785 | 17,997,065 | 23,844,720 | 45 46 |
| 46 47 | TRANSMISSION DISTRIBUTION | D2 P60 | | | 19,903,693 30,817,789 | 7,801,292 14,159,489 | 12,102,401 16,658,300 | 46 47 |
| 48 | CUSTOMER ACCOUNTS | OXC | | | 24,517,241 | 10,761,420 | 13,755,822 | 47 |
| 49 | CUSTOMER ACCOUNTS CUSTOMER SERVICE & INFO | OXI | | | 5,696,124 | 2,508,909 | 3,187,215 | 49 |
| 50 | LOAD MANAGEMENT | C9 | 397.3 | | 165,980 | 72,521 | 93,459 | 50 |
| 51 | | | | | 233,700 | 72,021 | 30,103 | 51 |
| 52 | TOTAL GENERAL PLANT | P90 | 389-398, 390.1-390.3, 391.1 | -391.6, 394.2, 397.1-397.2 | 122,942,613 | 53,300,696 | 69,641,917 | 52 |
| 53 | | 1 | | | | | | 53 |
| 54 | | 1 | | | | | | 54 |
| 55 | INTANGIBLE PLANT | P90 | 302-303 | | 42,134,377 | 18,266,991 | 23,867,386 | 55 |
| 56 | | 1 | | | | | | 56 57 58 |
| 57 | | | | | | 1 040 050 500 | | 57 |
| 58 | TOTAL PLANT IN SERVICE | EPIS | | | 3,238,912,922 | 1,249,259,538 | 1,989,653,384 | 58 59 |
| 59 60 | | 1 | | | | | | 59 |
| 61 | | 1 | | | | | | 60 61 |
| 62 | | | | | | | | 62 |
| 63 | | 1 | | | | | | 63 |
| 64 | | 1 | | | | | | 64 |
| 65 | | 1 | | | | | | 65 |
| 66 | | | | | | | | 66 |

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget REGULATORY YEAR 2024 - Simple Average PAGE 4 - 1

| LINE | | | FERC | | TOTAL | NORTH | ALL | LINE |
|----------|---|-------------|----------|-----------------------------------|-----------------|---------------|---|--|
| NO | ITEM | ALLOC | ACCOUNTS | | COMPANY | DAKOTA | OTHER | NO |
| | | | | | | | | |
| 1 | ACCUMULATED DEPRECIATION | | | | | | | 1 |
| 2 | PRODUCTION PLANT | | | | | | | 2 |
| 3 | BASE DEMAND | E1 | 108, 115 | | (276,623,436) | (121,365,444) | (155,257,992) | 3 |
| 4 | PEAK DEMAND | D1 | 108, 115 | | (152,831,378) | (60,345,358) | (92,486,019) | 2 3 4 5 6 7 8 9 |
| 5 | BASE ENERGY | E2 | 108 | | (142,138,944) | (63,935,586) | (78,203,358) | 5 |
| 6 | Direct MN | | | | | | | 6 |
| 7 | TOTAL PRODUCTION PLANT | | | | (572,922,222) | (245,646,388) | (327,275,834) | 7 |
| 8 | | | | | | | | 8 |
| 10 | TRANSMISSION PLANT | D2 | 108, 115 | | (159,735,443) | (62,608,626) | (97,126,817) | 10 |
| 11 | TRANSMISSION PLANT (Direct FERC) | Direct FERC | | | (25,180,544) | (02,000,020) | (25,180,544) | 11 |
| 12 | TOTAL TRANSMISSION PLANT | | | | (184,915,987) | (62,608,626) | (122,307,361) | 12 |
| 13 | | | | | | | | 13 |
| 14 | | | | | | (400,000,000 | | 14 |
| 15 16 | DISTRIBUTION PLANT | P60 | 108, 115 | | (268,541,408) | (123,383,576) | (145,157,832) | 15 16 |
| 17 | | | | | | | | 16 |
| 18 | GENERAL PLANT | P90 | 108 | | (50,534,999) | (21,909,007) | (28,625,991) | 18 |
| 19 | | 1 | | | (,,,///) | (=1,:03,007) | (20,020,772) | 10 |
| 20 | | | 1 | | | | | 20 21 22 23 |
| 21 | INTANGIBLE PLANT | P90 | 108 | | (17,387,448) | (7,538,176) | (9,849,272) | 21 |
| 22 | | | | | | | | 22 |
| 23 | | | | | (* ********* | (461,085,774) | (100 01 000) | 23 24 |
| 24 25 | TOTAL ACCUMULATED DEPRECIATION | | | | (1,094,302,064) | (461,085,7/4) | (633,216,290) | 24 |
| 26 | | | | | | | | 25 |
| 27 | NET PLANT EXCLUDING BSP CAPITALIZED ITEMS | | | | 2,144,610,858 | 788,173,764 | 1,356,437,095 | 27 |
| 28 | | | | | | | , | 28 |
| 29 | | | | | | | | 25 26 27 28 29 30 31 32 33 34 36 37 38 39 |
| 30 | BSP CAPITALIZED ITEMS | P10 | | DIRECTLY ASSIGNED TO JURISDICTION | 0 | 0 | 0 | 30 |
| 31 | | | | | | | | 31 |
| 32 | | | | | | 788,173,764 | | 32 |
| 33 34 | TOTAL NET PLANT IN SERVICE | NEPIS | | | 2,144,610,858 | /88,1/3,/64 | 1,356,437,095 | 33 |
| 35 | | | | | | | | 35 |
| 36 | | | | | | | | 36 |
| 37 38 | | | | | | | | 37 |
| 38 | | | | | | | | 38 |
| 39 | | | | | | | | 39 |
| 40 41 | | | | | | | | 40 |
| 41 | PLANT HELD FOR FUTURE USE | | | | | | | 41 |
| 43 | PRODUCTION PLANT | P10 | 1 | | 0 | 0 | 0 | 42 43 |
| 44 | TRANSMISSION PLANT | D2 | 1 | | 9,038 | 3,542 | 5,496 | 44 |
| 45 | DISTRIBUTION PLANT | P60 | 1 | | 3,000 | 1,378 | 1,622 | 45 |
| 46 | GENERAL PLANT | P90 | 1 | | 0 | 0 | 0 | 46 47 |
| 47 | INTANGIBLE PLANT | P90 | 1 | | 0 | 0 | 0 | 47 |
| 48 | | | | | | 1001 | | 48 |
| 49 50 | TOTAL PLANT HELD FOR FUTURE USE | | 105 | | 12,038 | 4,921 | 7,117 | 49 50 |
| 51 | | | 1 | | | | | 51 |
| 52 | | | 1 | | | | | 51 52 |
| 53 | | | 1 | | | | | 53 |
| 54 | | | 1 | | | | | 54 55 56 57 |
| 55 | | | | | | | | 55 |
| 56 57 | | | 1 | | | | | 56 |
| 57 | | | 1 | | | | | 5/ |
| 59 | | | 1 | | | | | 58 59 |
| 60 | | | 1 | | | | | 60 |
| | | 1 | 1 | | | | | |
| 61 62 | | | | | | | | 61 62 |

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget REGULATORY YEAR 2024 - Simple Average

PAGE

| Description | LINT | | 1 | ppno | | TOTAL | MODELL | 4** | I |
|---|------------|---|-------|------------------|-----------------------------------|------------------|-----------------|--------------|------------|
| Out Out | LINE NO | ITEM | ALLOC | FERC ACCOUNTS | | TOTAL COMPANY | NORTH DAKOTA | ALL OTHER | LINE NO |
| The content of the | | | | necount | | COMMING | DIMOTA | OTHER | NO |
| The content of the | | | | | | | | | |
| The content of the | | | | | | | | | 1 |
| The content of the | | | | | | 0 | - | 0 | 2 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | | | | | | | - | | 3 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | | | | | | | | | 5 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | | | | | | - | o o | | 6 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | | TRANSMISSION PLANT - Direct ND | D2 | | | 0 | | 0 | 7 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | | TRANSMISSION PLANT - Direct SD | D2 | | | 0 | 0 | 0 | 8 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | | | | | | | - | | 9 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | 10 | | | | | | | | 10 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | | | | | | 0 | | | 11 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | | | | | | 0 | | | 12 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | | | | | | | | | 14 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | | | P90 | | Directly Assigned to Jurisdiction | 0 | 0 | 0 | 15 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | 16 | | | | Directly Assigned to Jurisdiction | 0 | 0 | 0 | 16 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | 17 | | | | | 0 | - | | 17 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | | | | | | 0 | - | - | 18 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | | | | | | - | - | - | 19 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | 21 | | | | | - | · · | - | 20 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | 22 | | | | | | | | 22 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | 23 | • | | | | | | | 23 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | 24 | | | | | | | | 24 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | 25 | | n | | | | | | 25 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | | | | | | | | | 26 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | 28 | | | | | | | | 2/ |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | | | | | | | | | 29 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | 30 | | | | | 0 | | | 30 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | | | | | | | | | 31 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | 32 | TOTAL CWIP - SHORT-TERM | | | ALLOWED ONLY IN MN, ND & FERC | 1,770,919 | 780,990 | 989,928 | 32 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | 33 | | | | | | | | 33 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | 34 | CONST WORK IN BROCHESS I ONG TERM | | | | | | | 34 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | 36 | | P10 | | | 0 | 0 | 0 | 36 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | 37 | | | | | 0 | - | - | 37 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | 38 | | D2 | | | 0 | 0 | 0 | 38 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | | | | | | 0 | | | 39 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | 40 | | | | | 0 | · · | - | 40 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | | | | | | 0 | | - | 41 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | 42 | INTANGIBLE PLANT | P90 | | | 0 | 0 | 0 | 42 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | | TOTAL CWIP - LONG TERM - AFUDC Projects | | | ALLOWED ONLY IN MN & FERC | 0 | 0 | 0 | 44 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | 45 | | | | | 0 | 0 | 0 | 45 |
| 48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50 | 46 | | | | | | | | 46 |
| 49 MATERIALS & SUPPLIES 50 50 50 50 50 50 50 5 | | | | | | | 200.000 | | 47 |
| 67 68 CUSTOMER ADVANCES NEPIS 235, 253 (1,876,522) (709,657) (1,166,864) 66 69 70 CASH WORKING CAPITAL OX SEPARATELY CALCULATED BY JURISDIC 5,775,557 1,304,937 4,470,621 77 72 73 74 75 76 76 77 77 77 78 79 79 79 79 | | TOTAL CONSTRUCTION WORK-IN-PROGRESS | | 107 | | 1,770,919 | 780,990 | 989,928 | 48 |
| 67 68 CUSTOMER ADVANCES NEPIS 235, 253 (1,876,522) (709,657) (1,166,864) 66 69 70 CASH WORKING CAPITAL OX SEPARATELY CALCULATED BY JURISDIC 5,775,557 1,304,937 4,470,621 77 72 73 74 75 76 76 77 77 77 78 79 79 79 79 | 50 | | | | | | | | 50 |
| 67 68 CUSTOMER ADVANCES NEPIS 235, 253 (1,876,522) (709,657) (1,166,864) 66 69 70 CASH WORKING CAPITAL OX SEPARATELY CALCULATED BY JURISDIC 5,775,557 1,304,937 4,470,621 77 72 73 74 75 76 76 77 77 77 78 79 79 79 79 | 51 | MATERIALS & SUPPLIES | | | | | | | 51 |
| 67 68 CUSTOMER ADVANCES NEPIS 235, 253 (1,876,522) (709,657) (1,166,864) 66 69 70 CASH WORKING CAPITAL OX SEPARATELY CALCULATED BY JURISDIC 5,775,557 1,304,937 4,470,621 77 72 73 74 75 76 76 77 77 77 78 79 79 79 79 | 52 | PRODUCTION | | | | | | | 52 |
| 67 68 CUSTOMER ADVANCES NEPIS 235, 253 (1,876,522) (709,657) (1,166,864) 66 69 70 CASH WORKING CAPITAL OX SEPARATELY CALCULATED BY JURISDIC 5,775,557 1,304,937 4,470,621 77 72 73 74 75 76 76 77 77 77 78 79 79 79 79 | 53 | | | | | | | | 53 |
| 67 68 CUSTOMER ADVANCES NEPIS 235, 253 (1,876,522) (709,657) (1,166,864) 66 69 70 CASH WORKING CAPITAL OX SEPARATELY CALCULATED BY JURISDIC 5,775,557 1,304,937 4,470,621 77 72 73 74 75 76 76 77 77 77 78 79 79 79 79 | 54 | DISTRIBUTION | P60 | | | 16,199,114 | 7,442,817 | 8,756,297 | 54 |
| 67 68 CUSTOMER ADVANCES NEPIS 235, 253 (1,876,522) (709,657) (1,166,864) 66 69 70 CASH WORKING CAPITAL OX SEPARATELY CALCULATED BY JURISDIC 5,775,557 1,304,937 4,470,621 77 72 73 74 75 76 76 77 77 77 78 79 79 79 79 | 55 | TOTAL MATERIALS AND SUBBLES | | 154 150 1 | | 22.047.000 | 14 797 949 | 10 000 045 | 55 |
| 67 68 CUSTOMER ADVANCES NEPIS 235, 253 (1,876,522) (709,657) (1,166,864) 66 69 70 CASH WORKING CAPITAL OX SEPARATELY CALCULATED BY JURISDIC 5,775,557 1,304,937 4,470,621 77 72 73 74 75 76 76 77 77 77 78 79 79 79 79 | 57 | TOTAL MATERIALS AND SUPPLIES | | 154, 158.1 | | 33,967,093 | 14,/3/,248 | 19,229,845 | 56 |
| 67 68 CUSTOMER ADVANCES NEPIS 235, 253 (1,876,522) (709,657) (1,166,864) 66 69 70 CASH WORKING CAPITAL OX SEPARATELY CALCULATED BY JURISDIC 5,775,557 1,304,937 4,470,621 77 72 73 74 75 76 76 77 77 77 78 79 79 79 79 | 58 | | | | | | | | 58 |
| 67 68 CUSTOMER ADVANCES NEPIS 235, 253 (1,876,522) (709,657) (1,166,864) 66 69 70 CASH WORKING CAPITAL OX SEPARATELY CALCULATED BY JURISDIC 5,775,557 1,304,937 4,470,621 77 72 73 74 75 76 76 77 77 77 78 79 79 79 79 | 59 | FUEL STOCKS | | | | | | | 59 |
| 67 68 CUSTOMER ADVANCES NEPIS 235, 253 (1,876,522) (709,657) (1,166,864) 66 69 70 CASH WORKING CAPITAL OX SEPARATELY CALCULATED BY JURISDIC 5,775,557 1,304,937 4,470,621 77 72 73 74 75 76 76 77 77 77 78 79 79 79 79 | 60 | COAL STOCKS | E1 | | | | | | 60 |
| 67 68 CUSTOMER ADVANCES NEPIS 235, 253 (1,876,522) (709,657) (1,166,864) 66 69 70 CASH WORKING CAPITAL OX SEPARATELY CALCULATED BY JURISDIC 5,775,557 1,304,937 4,470,621 77 72 73 74 75 76 76 77 77 77 78 79 79 79 79 | 61 | FUEL OIL STOCKS | | | | 2,310,865 | 912,443 | 1,398,422 | 61 |
| 67 68 CUSTOMER ADVANCES NEPIS 235, 253 (1,876,522) (709,657) (1,166,864) 66 69 70 CASH WORKING CAPITAL OX SEPARATELY CALCULATED BY JURISDIC 5,775,557 1,304,937 4,470,621 77 72 73 74 75 76 76 77 77 77 78 79 79 79 79 | 62 | | | | | | 4.40= 11= | | 62 |
| 67 68 CUSTOMER ADVANCES NEPIS 235, 253 (1,876,522) (709,657) (1,166,864) 66 69 70 CASH WORKING CAPITAL OX SEPARATELY CALCULATED BY JURISDIC 5,775,557 1,304,937 4,470,621 77 72 73 74 75 76 76 77 77 77 78 79 79 79 79 | 63 | TOTAL FUEL STOCKS | | 1510 | | 10,476,711 | 4,495,117 | 5,981,594 | 63 |
| 67 68 CUSTOMER ADVANCES NEPIS 235, 253 (1,876,522) (709,657) (1,166,864) 66 69 70 CASH WORKING CAPITAL OX SEPARATELY CALCULATED BY JURISDIC 5,775,557 1,304,937 4,470,621 77 72 73 74 75 76 76 77 77 77 78 79 79 79 79 | 65 | | | | | | | | 65 |
| 67 68 CUSTOMER ADVANCES NEPIS 235, 253 (1,876,522) (709,657) (1,166,864) 66 69 70 CASH WORKING CAPITAL OX SEPARATELY CALCULATED BY JURISDIC 5,775,557 1,304,937 4,470,621 77 72 73 74 75 76 76 77 77 77 78 79 79 79 79 | 66 | PREPAYMENTS | NEPIS | 128, 228.3 | | 49,187,428 | 18,601,559 | 30,585.869 | 66 |
| 68 CUSTOMER ADVANCES NEPIS 235, 253 (1,876,522) (709,657) (1,166,864) 69 69 69 69 69 69 69 6 | 67 | | | | | | | | 67 |
| 69 70 71 71 72 73 74 75 75 76 77 77 77 77 77 | 68 | CUSTOMER ADVANCES | NEPIS | 235, 253 | | (1,876,522) | (709,657) | (1,166,864) | 68 |
| To CASH WORKING CAPITAL OX SEPARATELY CALCULATED BY JURISDIC 5,775,557 1,304,937 4,470,621 7, | 69 | | | | | | | | 69 |
| 71 | 70 | CASH WORKING CAPITAL | OX | | SEPARATELY CALCULATED BY JURISDIC | 5,775,557 | 1,304,937 | 4,470,621 | 70 |
| 73 74 75 76 77 | 71 | | | | | | | | 71 |
| 74 75 76 77 77 | 73 | | | | | | | | 72 |
| 75 76 77 | 74 | | | | | | | | 74 |
| $\begin{bmatrix} 76 \\ \hline 77 \end{bmatrix}$ | 75 | | | | | | | | 75 |
| 7 | 76 | | | | | | | | 76 |
| | 77 | | | | | | | | 77 |

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget REGULATORY YEAR 2024 - Simple Average



| LINE | | | FERC | | TOTAL | NORTH | ALL | LINE |
|----------|---|-------------|-------------------|-----------------------------------|---------------|---------------|---------------|--|
| NO | ITEM | ALLOC | ACCOUNTS | | COMPANY | DAKOTA | OTHER | NO |
| | | | | | | | | |
| | | | | | | | | |
| 1 | ACCUMULATED DEFFERED INCOME TAXES | | | | | | | 1 |
| 2 | ITEMS SD FLOWS THROUGH | | | | | | | 2 |
| 3 | FEDERAL | NPMNR | | | (27,894) | (11,564) | (16,330) | 3 |
| 4 | MINNESOTA | NPISM | | | 0 | 0 | 0 | 4 |
| 5 | NORTH DAKOTA | NPISN | | | 0 | 0 | 0 | 5 |
| 6 | | | | | | | | 6 |
| 7 | SUBTOTAL | | | | (27,894) | (11,564) | (16,330) | 7 |
| 8 | | | | | | | | 8 |
| 9 | ALLOTHER | | | | | | | 9 |
| 10 | FEDERAL | NEPIS EXDA | | | (294,490,488) | (126,327,051) | (168,163,438) | 10 |
| 11 | FEDERAL (Direct FERC) | Direct FERC | | | (20,921,619) | 0 | (20,921,619) | 11 |
| 12 | MINNESOTA | NPISM | | | 0 | 0 | 0 | 12 |
| 13 | NORTH DAKOTA | NPISN | | | (50,073,352) | (49,404,006) | (669,346) | 12 13 |
| 14 | | | | | | | | 14 |
| 15 | SUBTOTAL | | | | (365,485,459) | (175,731,057) | (189,754,402) | 15 |
| 16 | | | | | | | | 16 |
| 17 | TOTAL ACCUMULATED DEFERRED INCOME TAXES | | 190, 255, 281-283 | | (365,513,353) | (175,742,621) | (189,770,733) | 17 |
| 18 | | | | | | | | 18 19 |
| 19 | | | | | | | | 19 |
| 20 | UNAMORTIZED BALANCE - SPIRITWOOD PLANT | P10 | | DIRECTLY ASSIGNED TO JURISDICTION | 0 | 0 | 0 | 20 |
| 21 | | | | | | | | 21 |
| 22 | | | | | | | | 22 |
| 23 | UNAMORTIZED RATE CASE EXPENSES | R10 | | DIRECTLY ASSIGNED TO JURISDICTION | 0 | 0 | 0 | 23 |
| 24 | | | | | | | | 24 |
| 25 | | | | | | | | 25 |
| 26 | | | | | | | | 20 21 22 23 24 25 26 27 28 29 30 31 32 29 33 |
| 27 | | | | | | | | 27 |
| 28 | TOTAL AVERAGE RATE BASE | | | | 1,878,410,729 | 651,646,257 | 1,226,764,472 | 28 |
| 29 | | | | | -,070,120,120 | ,, | | 20 |
| 30 | | | | | | | | 20 |
| 31 | | | | | | | | 21 |
| 32 | | | | | | | | 22 |
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| 34 | | | | | | | | 33 |
| 35 | | | | | | | | 25 |
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| 40 | | | | | | | | 39 40 |
| 41 | | | | | | | | 40 |
| 42 | | | | | | | | 41 42 |
| 43 | | | | | | | | 42 43 |
| 44 | | | | | | | | 43 |
| 45 | | | | | | | | 44 |
| 46 | | | | | | | | 45 46 47 |
| 46 | | | | | | | | 46 |
| 48 | | | | | | | | 47 |
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| 52 53 | | | | | | | | 52 53 |
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| 54 | | | | | | | | 54 |
| 55 | | 1 | | | | | | 55 |

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget REGULATORY YEAR 2024 - Simple Average

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| LINE | | | | TOTAL | | NORTH | | ALL | LINE |
|----------|--|-------|---|-------------|--|-------------|---|-------------|---|
| NO | ITEM | ALLOC | | COMPANY | | DAKOTA | | OTHER | NO |
| | | | | | | | | | |
| | | | | | | | | | |
| 1 | OPERATING REVENUES | | | | | | | | 1 |
| 2 | SALES OF ELECTRICITY | | | 487,865,956 | | 205,989,209 | | 281,876,746 | 2 |
| 3 | OTHER OPERATING REVENUE | | | 62,763,924 | | 12,976,906 | | 49,787,018 | 3 |
| 4 | | | | . , , | | ,, | | .,,. | 4 |
| 5 | TOTAL OPERATING REVENUE | | | 550,629,880 | | 218,966,115 | F | 331,663,764 | 5 |
| 6 | | | | 300,020,000 | | | - | ,, | 6 |
| 7 | | | | | | | | | 7 |
| 8 | OPERATING EXPENSES | | | | | | | | 9 |
| 9 | | | | 195,480,388 | | 86,694,044 | | 108,786,343 | 0 |
| 10 | PRODUCTION EXPENSES | | | | | 13,847,298 | | | 9 |
| | TRANSMISSION EXPENSES | | | 35,329,066 | | | | 21,481,768 | 10 |
| - 11 | DISTRIBUTION EXPENSES | | | 17,553,489 | | 7,972,703 | | 9,580,786 | 11 |
| 12 | CUSTOMER ACCOUNTING EXPENSES | | | 16,028,499 | | 7,035,433 | | 8,993,066 | 12 |
| 13 | CUSTOMER SERVICE AND INFORMATION EXPENSES | | | 12,470,633 | | 1,315,049 | | 11,155,584 | 13 |
| 14 | SALES EXPENSES | | | 583,457 | | 135,872 | | 447,585 | 14 |
| 15 | ADMINISTRATIVE AND GENERAL EXPENSES | | | 43,893,859 | | 17,534,200 | | 26,359,659 | 15 |
| 16 | CHARITABLE CONTRIBUTIONS | | | 0 | | 0 | | 0 | 16 |
| 17 | DEPRECIATION EXPENSE | | | 79,405,970 | | 32,603,918 | | 46,802,053 | 17 |
| 18 | AMORTIZATION OF BIG STONE PLANT CAPITALIZED COSTS | | | 0 | | 0 | | 0 | 18 |
| 19 | SPIRITWOOD AMORTIZATION | | | 0 | | 0 | | 0 | 19 |
| 20 | GENERAL TAXES | | | 18,693,896 | | 7,102,692 | | 11,591,204 | 20 |
| 21 | | | | | | | | | 21 |
| 22 | TOTAL OPERATING EXPENSES | | | 419,439,257 | | 174,241,209 | | 245,198,048 | 22 |
| 23 | | | | | | | | | 23 |
| 24 | | | | | | 0 | | | 24 |
| 25 | NET OPERATING INCOME BEFORE INCOME TAXES | | | 131,190,623 | | 44,724,906 | Ī | 86,465,717 | 25 |
| 26 | | | | 100,000,000 | | ,,, | - | 00,100,101 | 26 |
| 27 | | | | | | | | | 27 |
| 28 | INCOME TAX EXPENSE | | | | | | | | 20 |
| 29 | INVESTMENT TAX CREDIT | | | (6,628,472) | | (2,939,568) | | (3,688,904) | 20 |
| 30 | DEFERRED INCOME TAXES | | | 2,209,233 | | 5,059,809 | | (2,850,575) | 29 |
| | | | | | | 5,059,809 | | | 30 |
| 31 | INCOME TAXES | | | 7,381,694 | | U | | 7,381,694 | 31 |
| 32 | | | | | | 0.400.044 | - | | 32 |
| 33 | TOTAL INCOME TAX EXPENSE | | | 2,962,455 | | 2,120,241 | | 842,214 | 33 |
| 34 | | | | | | | | | 34 |
| 35 | | | | | | | | | 35 |
| 36 | | | | | | | | | 36 |
| 37 | NET OPERATING INCOME | | | 128,228,167 | | 42,604,665 | | 85,623,502 | 37 |
| 38 | | | | | | | | | 38 |
| 39 | | | | | | | | | 39 |
| 40 | Allowance for Funds Used During Construction | | | 6,315,997 | | 0 | | 6,315,997 | 40 |
| 41 | Allowance for Funds Used During Construction - MN Only | | | 0 | | 0 | | 0 | 41 |
| 42 | Allowance for Funds Used During Construction - SD Only | | | 0 | | 0 | | 0 | 42 |
| 43 | TOTAL ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION | | | 6,315,997 | | 0 | | 6,315,997 | 43 |
| 44 | | | | | | | | | 44 |
| 45 | | | 1 | | | 0 | | | 2 3 4 5 6 7 8 9 10 111 12 13 14 15 16 16 17 18 19 20 21 22 23 24 24 25 26 27 27 28 29 29 29 29 30 31 33 34 44 45 46 47 47 48 49 49 49 49 49 49 49 49 49 49 49 49 49 |
| 46 | TOTAL AVAILABLE FOR RETURN | | 1 | 134,544,164 | | 42,604,665 | ŀ | 91,939,499 | 46 |
| 47 | | | 1 | 20.,01.,101 | | 2,00.,000 | F | ,,122 | 47 |
| 48 | | | 1 | | | | | | 47 |
| 49 | | | 1 | | | | | | 40 |
| 50 | | | 1 | | | | | | 49 |
| | ATTERA OF OFFICE PER PART | | 1 | | | | | | 50 |
| 51 52 | AVERAGE CENTS PER KWH | | 1 | | | | | | 51 |
| 52 | | | 1 | | | | | | 52 |
| 53 | | | 1 | | | | | | 53 |
| 54 | | | 1 | | | | | | 54 |
| 55 | | | 1 | | | | | | 55 |
| 56 57 | | | 1 | | | | | | 56 |
| 57 | | | 1 | | | | | | 57 |
| 58 | | | 1 | | | | | | 58 |
| 59 | | | 1 | | | | | | 59 |
| 60 | | | 1 | | | | | | 60 |
| 61 | | | 1 | | | | | | 61 |
| 62 | | | 1 | | | | | | 61 62 |
| 63 | | | 1 | | | | | | 63 |
| | | | | | | | | | |

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget REGULATORY YEAR 2024 - Simple Average PAGE 8 -1

| | | 1 1 | | Г | | MODERA | 1 | T |
|----------|--|-------------------|-------------------|---|---|-----------------|--------------|--|
| LINE | ITEM | ALLOC | FERC ACCOUNTS | | TOTAL COMPANY | NORTH DAKOTA | ALL OTHER | LINE NO |
| NO | II EM | ALLOC | ACCOUNTS | | COMPANI | DAROTA | OTHER | NO |
| | | | | | | | | |
| 1 | OPERATING REVENUES | | | | | | | 1 |
| 2 | | | | | | | | 2 |
| 3 | SALES OF ELECTRICITY | R10 | 440, 442, 444-445 | 108, 115 | 487,865,956 | 205,989,209 | 281,876,746 | 3 |
| 4 | | | | | | | | 4 |
| 5 | | | | | | | | 5 |
| 6 | OTHER OPERATING REVENUES | | | | | | | 6 |
| 7 | SALES FOR RESALE | | | | | | | 7 |
| 8 | MUNICIPALITIES & OFF SYSTEM SALES | | | DIRECTLY ASSIGNED TO FERC JURISDIC | 0 | 0 | 0 | 8 |
| 9 | NON-ASSOCIATAED UTILITIES, CO-OPS & OPA | | | | | _ | | 9 |
| 10 | BUY SELL TRANSACTIONS | D2 | | | 0 | 0 | 0 | 10 |
| 11 | ALL OTHER TRANSACTIONS | | | | | 0 | | 11 |
| 12 | BASE DEMAND PEAK DEMAND | E1 D1 | | | 0 | 0 | 0 | 12 |
| 14 | BASE ENERGY | E2 | | | 6,947,794 | 3,125,191 | 3,822,604 | 13 |
| 15 | PEAK ENERGY | D1 | | | 0,947,794 | 3,123,171 | 3,822,004 | 15 |
| 16 | | | | | | | Ŭ | 2 3 4 5 6 7 8 9 10 11 11 12 12 13 14 15 16 17 18 |
| 17 | TOTAL ALL OTHER TRANSACTIONS | 1 1 | | | 6,947,794 | 3,125,191 | 3,822,604 | 17 |
| 18 | | 1 1 | | | .,.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | 3,0-2,00 | 18 |
| 19 | TOTAL SALES FOR RESALE | 1 1 | | | 6,947,794 | 3,125,191 | 3,822,604 | 19 |
| 20 | | 1 1 | | | | | | 20 21 |
| 21 | | 1 1 | | | | | | 21 |
| 22 | OTHER ELECTRIC REVENUES | 1 1 | | | | | | 22 |
| 23 | LATE FEES | C1 | 450 | DIRECTLY ASSIGNED TO JURISDICTION | | 316,187 | 493,694 | 23 |
| 24 | CONNECTION FEES | C1 | 451 | DIRECTLY ASSIGNED TO JURISDICTION | | 136,812 | 203,720 | 24 |
| 25 26 | RENT FROM ELECTRIC PROPERTY | NEPIS | 454 | | 435,931 | 164,859 | 271,072 | 25 |
| 26 | RENT FROM ELECTRIC PROPERTY - BIG STONE RENT FROM ELECTRIC PROPERTY - COYOTE | NEPIS NEPIS | 454 454 | | 0 | 0 | 0 | 26 |
| 28 | OTHER MISC ELECTRIC REVENUE | NEPIS | 456 | | 1,395,880 | 527,890 | 867,990 | 27 |
| 29 | OTHER MISC ELECTRIC REVENUE - MN | C1 | 456 | DIRECTLY ASSIGNED TO JURISDICTION | | 327,830 | 0,7,550 | 20 |
| 30 | OTHER MISC ELECTRIC REVENUE - ND | C1 | 456 | DIRECTLY ASSIGNED TO JURISDICTION | | 0 | 0 | 30 |
| 31 | OTHER MISC ELECTRIC REVENUE - SD | C1 | 456 | DIRECTLY ASSIGNED TO JURISDICTION | | 0 | 0 | 31 |
| 32 | ITA DEFICIENCY PAYMENTS | NEPIS | 456 | | 848,757 | 320,980 | 527,777 | 32 |
| 33 | | NEPIS | | | 0 | 0 | 0 | 33 |
| 34 | MISCELLANEOUS SERVICES | NEPIS | | | 0 | 0 | 0 | 34 |
| 35 | WHEELING | | 456 | DIRECTLY ASSIGNED TO FERC JURISDIC | | 0 | 425,279 | 35 |
| 36 | LOAD CONTROL AND DISPATCH | NEPIS EXDA | 456 | | 19,546,874 | 8,384,987 | 11,161,887 | 36 |
| 37 38 | LOAD CONTROL AND DISPATCH (Direct FERC) RESIDENTIAL CONSERVATION SERVICES | Direct FERC C1 | 456 456 | DIRECTLY ASSIGNED TO FERC JURISDIC DIRECTLY ASSIGNED TO JURISDICTION | | 0 | 32,012,996 | 37 |
| 39 | RESIDENTIAL CONSERVATION SERVICES | CI | 456 | DIRECTLY ASSIGNED TO JURISDICTION | U | 0 | 0 | 38 |
| 40 | TOTAL OTHER ELECTRIC REVENUES | | | | 55,816,129 | 9,851,715 | 45,964,414 | 40 |
| 41 | TOTAL OTTAL BEECIRIC REVENUES | | | | 33,010,129 | 2,001,/13 | +3,904,414 | 40 |
| 42 | TOTAL OTHER OPERATING REVENUES | | | | 62,763,924 | 12,976,906 | 49,787,018 | 22 23 24 24 25 26 27 28 29 30 31 31 32 32 33 34 43 35 36 37 38 39 40 41 42 42 42 42 43 44 45 46 47 48 49 49 50 51 52 53 53 54 55 56 57 58 59 60 61 61 61 61 61 61 61 61 61 61 |
| 43 | | | | | , | , | 7.33,000 | 43 |
| 44 | | 1 1 | | | | 0 | | 44 |
| 45 | TOTAL OPERATING REVENUES | | | | 550,629,880 | 218,966,115 | 331,663,764 | 45 |
| 46 | | | | | | | | 46 |
| 47 | | 1 1 | | | | | | 47 |
| 48 | | | | | | | | 48 |
| 49 | | 1 1 | | | | | | 49 |
| 50 | | | | | | | | 50 |
| 51 52 | | 1 1 | | | | | | 51 |
| 52 | | | | | | | | 52 |
| 54 | | 1 1 | | | | | | 54 |
| 55 | | 1 1 | | | | | | 55 |
| 56 | | | | | | | | 56 |
| 57 | | 1 1 | | | | | | 57 |
| 58 | | 1 1 | | | | | | 58 |
| 59 | | 1 1 | | | | | | 59 |
| 60 | | | | | | | | 60 |
| 61 | | 1 1 | | | | | | 61 |
| 62 | | 1 1 | | | | | | 62 63 |
| 63 | | 1 1 | | | | | | 63 |
| 64 | | | | | l . | | | 64 |

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget REGULATORY YEAR 2024 - Simple Average



| LINE | | | FERC | | TOTAL | NORTH | ALL | LINE |
|----------|---|-------------|-----------------------------|--|-------------|---------------------|-------------|----------------------|
| NO | ITEM | ALLOC | ACCOUNTS | | COMPANY | DAKOTA | OTHER | NO |
| - | | | | | | | | |
| 1 | OPERATING EXPENSES | | | | | | | 1 |
| 2 | PRODUCTION EXPENSES | | | | | | | 2 |
| 3 | PROD EXPENSES EXCLUDING PURCHASED POWER | | | | | | | 3 |
| 4 | BASE DEMAND | E1 | | 535, 537-543, 546, 548-554, 556-557 | 15,513,031 | 6,806,169 | 8,706,862 | 4 5 |
| 5 | PEAK DEMAND | D1 | | 535, 537-543, 546, 548-554, 556-557 | 8,562,412 | 3,380,862 | 5,181,550 | 5 |
| 6 | BASE ENERGY | E2 | 501, 512-514, 544-546, 548 | -554 | 67,526,672 | 30,374,204 | 37,152,468 | 6 |
| 7 | PEAK ENERGY | D1 | 547 | | 10,397,281 | 4,105,359 | 6,291,922 | 7 |
| 8 | BASE DEMAND (Direct MN) PEAK DEMAND (Direct MN) | | | | 0 | 0 | 0 | 8 9 |
| 10 | PEAR DEMAND (DIrect MIN) | | | | U | 0 | 0 | 10 |
| 11 | TOTAL EXCLUDING PURCHASED POWER | | | ŀ | 101,999,397 | 44,666,595 | 57,332,802 | 11 |
| 12 | TOTAL EXCEPTION OF CREATED TO WERE | | | | 101,777,077 | 0 | 07,002,002 | 12 |
| 13 | | | | | | 0 | | 13 |
| 14 | PURCHASED POWER | | | | | 0 | | 14 |
| 15 | BUY SELL TRANSACTIONS | D2 | | | 0 | 0 | 0 | 15 |
| 16 | ALL OTHER TRANSACTIONS | | | | | 0 | | 16 |
| 17 | BASE DEMAND | E1 | 555 | | 1,921,959 | 843,238 | 1,078,721 | 17 |
| 18 19 | PEAK DEMAND BASE ENERGY | D1 E2 | 555 | | 91,559,032 | 41,184,212 | 50,374,820 | 18 19 |
| 20 | PEAK ENERGY | D1 | 333 | | 91,559,032 | 41,104,212 | 50,374,820 | 20 |
| 21 | *************************************** | 101 | | | 0 | l ° | " | 20 |
| 22 | TOTAL ALL OTHER TRANSACTIONS | | | ļ | 93,480,991 | 42,027,450 | 51,453,541 | 21 22 22 23 |
| 23 | | | | | | | | 23 |
| 24 | TOTAL PURCHASED POWER | | | | 93,480,991 | 42,027,450 | 51,453,541 | 24 |
| 25 | | | | | | | | 25 |
| 26 | TOTAL PRODUCTION EXPENSES | | | | 195,480,388 | 86,694,044 | 108,786,343 | 26 |
| 27 | | | | | | | | 27 |
| 28 | | | | | | 40.04 | | 28 |
| 29 30 | TRANSMISSION EXPENSES | D2 | 560, 561.1-561.2, 561.4-561 | .6, 562-563, 565-568, 569.1-569.3, 570-573 | 35,329,066 | 13,847,298 | 21,481,768 | 29 30 |
| 31 | TRANSMISSION EXPENSES (Direct MN) TRANSMISSION EXPENSES (Direct FERC) | Direct FERC | | | 0 | 0 | 0 | 30 |
| 32 | TOTAL TRANSMISSION EXPENSES | Direct PERC | | • | 35.329.066 | 13.847.298 | 21,481,768 | 22 |
| 33 | TOTAL TRANSMISSION EAT ENGES | | | | 33,329,000 | 13,047,230 | 21,401,700 | 32 33 34 35 |
| 34 | | | | | | | | 34 |
| 35 | DISTRIBUTION EXPENSES | | | | | | | 35 |
| 36 | PRIMARY DEMAND | D3 | 580-584, 588-590, 592-594, | 598 | 5,074,583 | 2,360,768 | 2,713,816 | 36 37 |
| 37 | SECONDARY DEMAND | D4 | 580-581, 583-584, 588, 590 | | 2,180,960 | 1,062,123 | 1,118,837 | 37 |
| 38 | PRIMARY CUSTOMER | C2 | 580-581, 583-584, 588-590, | | 3,695,681 | 1,615,386 | 2,080,295 | 38 |
| 39 | SECONDARY CUSTOMER | C3 | 580-581, 583-584, 587-588, | | 1,339,569 | 585,579 | 753,990 | 39 |
| 40 | STREETLIGHTING | C4 | 580-581, 583-585, 588-590, | | 518,634 | 216,132 | 302,502 | 40 |
| 41 | AREA LIGHTING | C5 | 580-581, 583-584, 588-590, | 593-594, 598 | 179,239 | 97,715 2,035,000 | 81,523 | 41 42 |
| 42 | METERS LOAD MANAGEMENT | C6 C9 | 580-581, 586, 588, 597-598 | | 4,564,823 | 2,035,000 | 2,529,822 | 42 43 |
| 44 | LOAD MANAGEMENT | C9 | | | U | 0 | 0 | 44 |
| 45 | TOTAL DISTRIBUTION | OXD | | ļ | 17,553,489 | 7,972,703 | 9,580,786 | 45 |
| 46 | | | | | ,,102 | .,./2,/00 | 2,000,700 | 46 |
| 47 | | | | | | | | 47 |
| 48 | CUSTOMER ACCOUNTING EXPENSES | | | | | | | 48 |
| 49 | METER READING | C7 | 901-902 | | 5,857,762 | 2,589,979 | 3,267,783 | 49 50 |
| 50 | OTHER | C8 | 901, 903-905 | | 10,170,737 | 4,445,454 | 5,725,283 | 50 |
| 51 52 | TOTAL CHOTOLER LOCOLINGS | ove | | | 16.000 :00 | 7,035,433 | 0.000.000 | 51 52 |
| 52 | TOTAL CUSTOMER ACCOUNTS | OXC | | - | 16,028,499 | /,035,433 | 8,993,066 | 52 53 |
| 53 | | | | | | | | 53 |
| 55 | | | | | | | | 54 55 |
| 56 | | | | | | | | 56 |
| 57 | | | | | | | | 57 |
| 58 | | | | | | | | 58 |
| 59 | | | | | | | | 59 |
| 60 | | | | | | | | 60 |
| 61 | | | | | | | | 61 |
| 62 | | | | | | | | 62 |
| 63 | | | | | | | | 63 64 |
| 64 65 | | | | | | | | 64 |
| 69 | | 1 | 1 | | | I | | 63 |

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget REGULATORY YEAR 2024 - Simple Average



| | | | I | | 1 | | | |
|----------|--|-------|-----------------|-----------------------------------|------------------------|-------------|------------------------|----------------------|
| LINE | | | FERC | | TOTAL | NORTH | ALL | LINE |
| NO | ITEM | ALLOC | ACCOUNTS | | COMPANY | DAKOTA | OTHER | NO |
| - | | | | | | | | - |
| 1 | CUSTOMER SERVICE & INFORMATION EXPENSE | | | | | | | 1 |
| 2 | CONSERVATION & PROMOTIONAL REBATES | C1 | 908 | DIRECTLY ASSIGNED TO JURISDICTION | 9,485,000 | 0 | 9,485,000 | 2 |
| 3 | OTHER | C1 | 907-910 | | 2,985,633 | 1,315,049 | 1,670,584 | 2 3 |
| 4 | | | | | _,, | 2,020,011 | 2,010,000 | 4 |
| 5 | TOTAL CUSTOMER SERV & INFORMATION EXP | OXI | | | 12,470,633 | 1,315,049 | 11,155,584 | 4 5 6 7 |
| 6 | | | | | | | | 6 |
| 7 | | | | | | | | 7 |
| 8 | SALES EXPENSES | | | | | | | 8 |
| 9 | OFF-PEAK DEVELOPMENT | C1 | 912 | DIRECTLY ASSIGNED TO JURISDICTION | 274,978 | (0) | 274,979 | 9 |
| 10 | OTHER | C1 | 912-913, 916 | | 308,479 | 135,872 | 172,606 | 10 |
| 11 | | | | | | | | 11 |
| 12 | TOTAL SALES EXPENSES | | | | 583,457 | 135,872 | 447,585 | 12 |
| 13 | | | | | | | | 13 |
| 14 | ADMINISTRATIVE & CONTRACT PARTYCES | | | | | | | 14 |
| 15 16 | ADMINISTRATIVE & GENERAL EXPENSES | | | | | | | 15 16 |
| 16 | SALARIES, SUPPLIES, PENSIONS & BENEFITS PRODUCTION | OXPD | | | 8,891,759 | 3,772,627 | 5,119,132 | 16 17 |
| 17 | TRANSMISSION | D2 | | | 8,891,759 4,229,715 | 1,657,845 | 5,119,132 2,571,870 | 17 |
| 19 | DISTRIBUTION | OXD | | | 6,549,060 | 2,974,549 | 2,571,870 3,574,511 | 18 |
| 20 | CUSTOMER ACCOUNTS | OXC | | | 5,210,136 | 2,286,899 | 2,923,237 | 20 |
| 21 | CUSTOMER SERVICE & INFO | C1 | | | 1,210,478 | 533,166 | 677,312 | 21 |
| 22 | COSTONIER SERVICE & ETT O | 0.1 | | | 1,210,170 | 555,155 | 077,012 | 22 |
| 23 | TOTAL SALARIES, SUPPLIES, PENSIONS, AND BENEFITS | | 920-922, 926 | | 26,091,148 | 11,225,086 | 14,866,062 | 22 23 |
| 24 | | | | | .,, | 2 - 2, - 2 | | 24 |
| 25 | LOAD MANAGEMENT EXPENSES | C9 | | | 0 | 0 | 0 | 25 26 27 28 |
| 26 | | | | | | | | 26 |
| 27 | OUTSIDE SERVICES | NEPIS | 923 | | 1,083,910 | 409,910 | 674,000 | 27 |
| 28 | | | | | | | | 28 |
| 29 | PROPERTY INSURANCE | NEPIS | 924 | | 4,230,959 | 1,600,052 | 2,630,907 | 29 |
| 30 | | | | | | | | 30 |
| 31 | INJURIES & DAMAGES | NEPIS | 925 | | 4,536,918 | 1,715,759 | 2,821,160 | 31 |
| 32 | | | | | | =00 ==0 | | 31 32 33 |
| 33 34 | REGULATORY COMMISSION EXPENSE | R10 | 928 | DIRECTLY ASSIGNED TO JURISDICTION | 3,151,280 | 502,550 | 2,648,730 | 33 34 |
| 35 | GENERAL ADVERTISING | C1 | 930.1 | | 0 | 0 | 0 | 34 35 |
| 36 | GENERAL ADVERTISING | CI | 930.1 | | 0 | Ü | 0 | 36 |
| 37 | MISCELLANEOUS, RENTS, MAINTENANCE | P90 | 930.2, 931, 935 | | 4,799,643 | 2,080,843 | 2,718,800 | 37 |
| 38 | SHOOMALHOOD, MATO, SHATTAGETOD | 1,0 | 700.2, 701, 700 | | 1,777,010 | 2,000,010 | 2,710,000 | 38 |
| 39 | TOTAL ADMINISTRATIVE & GENERAL EXP | | | | 43,893,859 | 17,534,200 | 26,359,659 | 39 |
| 40 | | | | | | | | 37 38 39 40 |
| 41 | | | | | | | | 41 |
| 42 | CHARITABLE CONTRIBUTIONS | C1 | 426.1 | DIRECTLY ASSIGNED TO JURISDICTION | 0 | 0 | 0 | 42 |
| 43 | | | | | | | | 43 |
| 44 | | | | | | 0 | | 44 |
| 45 46 | | | | | | 104 504 400 | | 45 46 |
| 46 | TOTAL O & M EXPENSES | | | | 321,339,391 | 134,534,600 | 186,804,791 | 46 47 |
| 48 | | | | | | | | 47 |
| 49 | | | | | | | | 49 |
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| 60 | | 1 | | | | | | 60 |

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget REGULATORY YEAR 2024 - Simple Average

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| NO | NO |
|--|--|
| PRODUCTION | |
| PRODUCTION | |
| PRODUCTION | 1 |
| BASE DEMAND | 2 |
| PEAK DEMAND | 3 |
| TOTAL PRODUCTION 39,057,657 16,801,880 22,255,777 | 4 |
| TOTAL PRODUCTION 39,057,657 16,801,880 22,255,777 | 5 |
| B 9 1 1 1 1 1 1 1 1 1 | 6 |
| 9 10 TRANSMISSION D2 8,706,848 3,412,666 5,294,181 11 TRANSMISSION (Direct FERC) Direct FERC 4,176,849 0 4,176,849 12,883,697 3,412,666 9,471,030 12,883,697 3,412,666 0 1,76,849 14 15 DISTRIBUTION P60 18,610,423 8,550,713 10,059,710 17 18 GENERAL P90 4,236,745 1,836,804 2,399,941 1,836,804 2,399,941 1,836,804 1,8 | 7 |
| 10 TRANSMISSION 12 8,706,848 3,412,666 5,204,181 1,176,849 0 4,176,849 1,276,849 | 8 |
| TRANSMISSION (Direct FERC) | 9 |
| 12,883,697 3,412,666 9,471,030 13 | 10 |
| 13 | 11 |
| 14 15 DISTRIBUTION P60 18,610,423 8,550,713 10,059,710 16 17 18 GENERAL P90 4,236,745 1,836,804 2,399,941 | 12 |
| 15 DISTRIBUTION | 13 |
| 16 17 18 General P90 4,236,745 1,836,804 2,399,941 | 14 |
| 17 | 15 |
| 18 GENERAL P90 4,236,745 1,836,804 2,399,941 | 16 |
| 100,0007 2,009,971 | 17 |
| | 19 |
| 20 | 20 |
| 21 INTANGBLE P90 4,617,449 2,001,855 2,615,594 | 21 |
| 22 | 22 |
| 23 | 23 |
| 24 TOTAL DEPRECIATION EXPENSE 403 79,405,970 32,603,918 46,802,053 | 24 |
| 25 | 25 |
| 26 27 | 26 |
| | 27 |
| 28 29 | 28 |
| | 29 |
| 30 | 30 |
| 31 BIG STONE EXPENSE OFFSETS P10 DIRECTLY ASSIGNED TO JURISDICTION 0 0 | 31 |
| 32 33 | 32 |
| | 33 |
| 34 SPIRTIWOOD AMORTIZATION P10 406 DIRECTLY ASSIGNED TO JURISDICTION 0 0 0 | 34 |
| 33 26 | 35 |
| 36 37 38 | 37 |
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| 59 | 2 3 3 4 4 5 6 6 7 8 8 9 9 10 10 11 11 12 12 13 13 14 15 15 16 17 7 18 18 19 20 12 12 22 23 24 12 25 26 27 27 28 28 29 30 31 32 24 34 35 35 36 36 37 37 38 39 39 40 41 1 42 42 43 44 44 45 46 46 47 48 48 49 49 49 50 50 50 50 51 51 52 25 55 56 57 7 58 8 59 59 59 60 60 |
| 60 | 60 |
| 61 | 61 62 |
| 62 | 62 |

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget REGULATORY YEAR 2024 - Simple Average PAGE 12 - 1

| LINE | | | FERC | | TOTAL | NORTH | ALL | LINE |
|----------|--|--------------------------|--------------------------|------------------------------------|-------------------------|---|--------------------------|---|
| NO | ITEM | ALLOC | ACCOUNTS | | COMPANY | DAKOTA | OTHER | NO |
| | | | | | | | | |
| 1 | | | | | | = 400 400 | | |
| 2 | GENERAL TAXES GENERAL TAXES (Direct FERC) | NEPIS EXD Direct FERC | | | 16,557,620 2,136,276 | 7,102,692 0 | 9,454,928 2,136,276 | 1 2 |
| 3 | TOTAL GENERAL TAXES | Direct FERC | 408.1 | | 18,693,896 | 7,102,692 | 11,591,204 | 3 |
| 4 | | | | | 7,, | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | 4 |
| 5 | NET OPERATING INCOME BEFORE TAX (NOIBT) | | | | 131,190,623 | 44,724,906 | 86,465,717 | 5 |
| 6 7 | | | | | | | | 6 |
| 8 | INVESTMENT TAX CREDIT AMORTIZE PRIOR YEARS CREDIT | EPIS | | | (6,628,472) | (2,939,568) | (3,688,904) | 7 |
| 9 | DEBITS UTILIZED | EPIS | | | (0,020,472) | (2,535,308) | (3,686,904) | 9 |
| 10 | | | | | - | | | 10 |
| 11 | TOTAL INVESTMENT TAX CREDIT | | 411.4 | | (6,628,472) | (2,939,568) | (3,688,904) | _11 |
| 12 | | | | | | | | 12 |
| 13 14 | DEFERRED INCOME TAXES ITEMS SOUTH DAKOTA FLOWS THROUGH | | | | | | | 13 |
| 15 | FEDERAL | NPMNR | | | 0 | 0 | 0 | 15 |
| 16 | MINNESOTA | NPISM | | | 0 | 0 | 0 | 16 |
| 17 | NORTH DAKOTA | NPISN | | | (31,934) | (31,507) | (427) | 17 |
| 18 19 | SUBTOTAL | | | | (31,934) | (31,507) | (427) | 18 |
| 20 | SUBIUIAL | | | | (31,934) | (31,307) | (427) | 20 |
| 21 | ALLOTHER | | | | | | | 21 |
| 22 | | |] | | | | | 22 |
| 23 | FEDERAL- transfer from Current Income Taxes - NOL | |] | | (6,470,322) | (483,913) | (5,986,409) | 23 |
| 24 25 | FEDERAL (NEPIS) | NEPIS | 1 | | 12,091,374 1,125,275 | 4,572,681 4,088,768 | 7,518,693 (2,963,493) | 24 |
| 26 | FEDERAL | | 1 | | 1,125,275 | 4,088,768 | (2,963,493) | 25 |
| 27 | MINNESOTA- transfer from Current Income Taxes - NOL | | | | (425,430) | 0 | (425,430) | 27 |
| 28 | MINNESOTA (NPISM) | NPISM | | | 3,008,510 | 0 | 3,008,510 | 28 |
| 29 | MINNESOTA | | | | 2,353,601 | 0 | 2,353,601 | 29 |
| 30 | | | | | | (104,822) | | 30 |
| 31 32 | NORTH DAKOTA- transfer from Current Income Taxes - NOL NORTH DAKOTA (NPISN) | NPISN | | | (104,822) 1,122,373 | 1,107,370 | 0 15,003 | 31 |
| 33 | NORTH DAKOTA | 141 1514 | | | (1,237,709) | 1,002,548 | (2,240,257) | 33 |
| 34 | | | | | | | | 34 |
| 35 | SUBTOTAL | | | | 2,241,167 | 5,091,316 | (2,850,148) | 35 |
| 36 37 | TOTAL DEFERRED INCOME TAXES | | 410.1-410.2, 411.1-411.2 | | 2,209,233 | 5,059,809 | (2,850,575) | 36 |
| 38 | TOTAL DEFERRED INCOME TAXES | | 410.1-410.2, 411.1-411.2 | | 2,209,233 | 3,039,809 | (2,850,575) | 3/ |
| 39 | | | | | | | | 39 |
| 40 | CURRENT INCOME TAXES | | | | | | | 40 |
| 41 | FEDERAL- transfer to Deferred Income Taxes - NOL | | | | 6,470,322 | 483,913 | 5,986,409 | 41 |
| 42 | FEDERAL CURRENT INCOME TAX FEDERAL INCOME TAXES | | | SEPARATELY CALCULATED BY JURISDIC | 629,434 7,099,756 | (483,913) | 1,113,346 7,099,755 | 42 |
| 44 | PEDERAL INCOME TALES | | | SEI ARATELI CALCULATED BI SURISDIC | 7,099,730 | | 7,099,733 | 44 |
| 45 | MINNESOTA- transfer to Deferred Income Taxes - NOL | | | | 0 | 0 | 0 | 45 |
| 46 | MINNESOTA CURRENT INCOME TAX | | | | 92,965 | 0 | 92,965 | 46 |
| 47 48 | MINNESOTA INCOME TAXES | | | SEPARATELY CALCULATED BY JURISDIC | 92,965 | 0 | 92,965 | 47 |
| 48 | NORTH DAKOTA - transfer to Deferred Income Taxes - NOL | | 1 | | 104,822 | 104,822 | 0 | 48 |
| 50 | NORTH DAKOTA CURRENT INCOME TAX | | | | 84,151 | (104,822) | 188,973 | 50 |
| 51 | NORTH DAKOTA INCOME TAXES | |] | SEPARATELY CALCULATED BY JURISDIC | | (0) | 188,973 | 51 |
| 52 | TOTAL CURRENT WOOMS TAVES | | 4000 | | | | | 2 3 4 4 5 6 7 8 9 10 11 11 12 13 13 14 15 16 17 18 19 20 21 21 22 23 24 24 25 25 26 27 28 29 30 31 31 32 28 33 34 43 43 43 44 45 56 67 77 88 89 90 60 61 61 62 63 65 66 67 77 78 88 89 90 66 67 77 78 88 89 90 66 67 77 78 88 89 90 66 67 77 78 88 89 90 66 67 77 78 88 89 90 66 67 77 78 88 89 90 66 67 77 78 88 89 90 66 67 77 78 88 89 90 66 66 67 77 78 88 89 90 66 66 67 77 78 88 89 90 66 66 67 77 77 77 77 77 77 77 77 77 77 |
| 53 54 | TOTAL CURRENT INCOME TAXES | | 409.1 | | 7,381,694 | 0 | 7,381,694 | 53 |
| 55 | TOTAL INCOME TAXES | | 1 | | 2,962,455 | 2,120,241 | 842,214 | 55 |
| 56 | | |] | | -,,.00 | -,,-11 | , | 56 |
| 57 | | |] | | | | | 57 |
| 58 | NET OPERATING INCOME | | 1 | | 128,228,167 | 42,604,665 | 85,623,502 | 58 |
| 59 60 | AFDC | CWIPLT | | | 6,315,997 | 0 | 6,315,997 | 59 |
| 61 | AFDC - MN Only | CWIPLT |] | | 0,313,997 | 0 | 0,313,997 | 61 |
| 62 | AFDC - SD Only | CWIPLT | 1 | | 0 | 0 | 0 | 62 |
| 63 | Total AFDC | CWIPLT | 419.1 | ALLOWED ONLY IN MN & FERC | 6,315,997 | 0 | 6,315,997 | 63 |
| 64 65 | TOTAL AVAILABLE FOR RETURN | |] | | 134,544,164 | 42,604,665 | 91,939,499 | 64 |
| 65 | TOTAL AVAILABLE FUR RETURN | |] | | 134,544,164 | 42,604,665 | 91,939,499 | 65 |
| 67 | | |] | | | | | 66 |
| 68 | RATE OF RETURN ON RATE BASE | | 1 | | 7.16% | 6.54% | 7.49% | 68 |
| 69 | | |] | | | | | 69 |
| 70 | | | 1 | | | | | 70 |
| 71 72 | | | 1 | | | | | 71 |
| 73 | | | 1 | | | | | 72 |
| 74 | | | | | | | | 74 |
| | | | | | | • | * | |

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget REGULATORY YEAR 2024 - Simple Average PAGE 13 - 1

| | | | | | , | |
|----------|---|--|------------------|-------------|-------------------|--|
| LINE | | | TOTAL | NORTH | ALL | LINE |
| NO | ITEM | ALLOC | COMPANY | DAKOTA | OTHER | NO |
| - | | | | | | |
| 1 | DEVELOPMENT OF FEDERAL INCOME TAX EXPENSE | | | | | 1 |
| 2 | DEVELOPMENT OF FEDERAL INCOME TAX EXPENSE | | | | | 1 2 |
| 3 | NET OPERATING INCOME BEFORE TAX (NOIBT) | | 131,190,623 | 44,724,906 | 86,465,717 | 3 |
| 4 | LESS: INTEREST COST | CALCULATED BY JURISDICTION | 40,945,395 | 14,205,888 | 26,739,507 | 4 |
| 5 | | | ., ., ., . | , , | .,, | 2 3 4 5 6 |
| 6 | NET INCOME BEFORE TAX | | 90,245,227 | 30,519,018 | 59,726,210 | 6 |
| 7 | | | | | | 7 |
| 8 | FEDERAL SCHEDULE M ADJUSTMENTS: | | | | | 8 |
| 9 | ADDITIONAL TAX DEPRECIATION | NEPIS | 75,740,068 | 28,643,159 | 47,096,909 | 9 |
| 10 | OTHER SCHEDULE M ITEMS | NEPIS | 11,330,739 | 4,285,026 | 7,045,713 | 10 |
| 11 | DIRECTLY ASSIGNED SCHEDULE M ITEMS | NEPIS DIRECTLY ASSIGNED TO JURISDICTION | 0 | 0 | 0 | 11 |
| 12 | ACCRUED VACATION PAY CHARGES - OPERATING RESERVES | NEPIS NEPIS | 0 | 0 | 0 | 12 |
| 14 | PROVISIONS - OPERATING RESERVES | NEPIS NEPIS | 0 | 0 | 0 | 13 |
| 15 | UNBILLED REVENUES | NEPIS NEPIS | 0 | o l | 0 | 15 |
| 16 | PREFERRED DIVIDENDS PAID CREDIT | NEPIS | 0 | 0 | 0 | 16 |
| 17 | OTHER SCHEDULE M ITEMS | NEPIS | 0 | 0 | 0 | 17 |
| 18 | | | | | | 18 |
| 19 | SUBTOTAL FEDERAL SCHEDULE M ADJUSTMENTS | | 87,070,807 | 32,928,185 | 54,142,622 | 19 |
| 20 | | | | | | 20 |
| 21 | FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES | | 3,174,420 | (2,409,168) | 5,583,588 | 21 |
| 22 | | | | | | 22 |
| 23 | LESS: | | | | | 23 |
| 24 25 | MINNESOTA STATE INCOME TAXES NORTH DAKOTA STATE INCOME TAXES | PER MINNESOTA STATE TAX CALCULATION PER NORTH DAKOTA STATE TAX CALCULATION | 92,965 84,151 | (104,822) | 92,965 188,973 | 24 |
| 26 | NORTH DAROTA STATE INCOME TAXES | PER NORTH DAROTA STATE TAX CALCULATION | 84,151 | (104,822) | 188,973 | 25 |
| 27 | FEDERAL TAXABLE INCOME | | 2,997,304 | (2,304,346) | 5,301,650 | 20 |
| 28 | FEDERAL TAX RATE | | 21.00% | 21.00% | 21.00% | 28 |
| 29 | | | | | | 29 |
| 30 | FEDERAL INCOME TAX BEFORE CREDITS | | 629,434 | (483,913) | 1,113,346 | 30 |
| 31 | INVESTMENT TAX CREDIT - DEBITS UTILIZED | EPIS | 0 | 0 | 0 | 31 |
| 32 | FEDERAL INCOME TAXES before transfer to Deferred due to NOL | | 629,434 | (483,913) | 1,113,346 | 32 |
| 33 | Less Current Federal Income Taxes Transferred to Deferred Income Taxes due to NOL | | 6,470,322 | 483,913 | 5,986,409 | 33 |
| 34 | FEDERAL INCOME TAXES | | 7,099,756 | 0 | 7,099,755 | 34 |
| 35 | | | | | | 35 |
| 36 37 | | | | | | 36 |
| 38 | | | | | | 3/ |
| 39 | | | | | | 30 |
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| 44 | | | | | | 7 8 9 10 11 11 12 13 14 15 16 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 31 32 33 34 34 35 36 37 38 39 40 41 42 42 43 44 45 56 66 47 47 48 49 99 50 51 52 53 54 |
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OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget REGULATORY YEAR 2024 - Simple Average PAGE 14 - 1

| LINE | | | TOTAL | NORTH | ALL | LINE |
|----------|--|----------------|--------------------|-------------|-----------|--|
| NO | ITEM | ALLOC | COMPANY | DAKOTA | OTHER | NO LINE |
| | | | | | | |
| - | DELETA ON ADAM OF A DAMP O | | | | | 1 |
| 2 | DEVELOPMENT OF MINNESOTA STATE INCOME TAX EXPENSE | | | | | |
| 3 | FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES | | 948,625 | 0 | 948,625 | 3 |
| 4 | | | | | | 2 3 4 5 6 |
| 5 | MINNESOTA ADJUSTMENTS TO FEDERAL SCHEDULE M: | | | 0 | 0 | 5 |
| 7 | PAYSOP ADJUSTMENT CHANGE IN EXCESS TAX DEPRECIATION - MN | NEPIS NEPIS | 0 | 0 | 0 | 6 7 |
| 8 | CHANGE IN ACRS - ORDINARY LOSS | NEPIS | 0 | 0 | 0 | 7 8 9 10 11 12 13 14 15 16 17 18 |
| 9 | PREFERRED DIVIDENDS PAID CREDIT | NEPIS | 0 | 0 | 0 | 9 |
| 10 | MISCELLANEOUS ADJUSTMENTS TO FED SCHEDULE M | NEPIS | 0 | 0 | 0 | 10 |
| 11 12 | TOTAL MINNESOTA ADJUSTMENTS TO FED SCHEDULE M | | 0 | 0 | 0 | 11 |
| 13 | TOTAL MINNESOTA ADSCRIMENTS TO FED SCHEDULE M | | 0 | 0 | | 13 |
| 14 | MINNESOTA TAXABLE INCOME | | 948,625 | 0 | 948,625 | 14 |
| 15 | MINNESOTA TAX RATE | | 9.80% | 0.00% | 9.80% | 15 |
| 16 17 | MINNESOTA INCOME TAX prior to transfer to Deferred Income Tax due to NOL | | 92,965 | 0 | 92,965 | 16 |
| 18 | Minnesota Current Income Tax transfer to Deferred Income Tax due to NOL | | 92,965 | 0 | 92,963 | 17 |
| 19 | MINNESOTA INCOME TAX | | 92,965 | 0 | 92,965 | 19 |
| 20 | | | | | | 20 21 |
| 21 | | | | | | 21 |
| 22 23 | | | | | | 22 |
| 24 | | | | | | 24 |
| 25 | | | | | | 25 |
| 26 27 | | | | | | 26 |
| 27 | DEVELOPMENT OF NORTH DAKOTA STATE INCOME TAX EXPENSE | | | | | 27/ |
| 29 | FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES | | 5,357,858 | (2,409,168) | 7,767,025 | 29 |
| 30 | | | | | | 22 24 25 26 27 28 29 30 31 31 32 33 34 35 36 37 |
| 31 | NORTH DAKOTA ADJUSTMENTS TO FEDERAL SCHEDULE M: | | | (1 (71) | () | 31 |
| 32 | CHANGE IN EXCESS TAX DEPRECIATION - ND CHANGE IN ACRS - ORDINARY LOSS - ND | NEPIS NEPIS | (2,209) | (1,671) | (539) | 32 |
| 34 | CHANGE IN INCOME FROM ADR PROPERTY - ND | NEPIS | 0 | 0 | 0 | 34 |
| 35 | MISCELLANEOUS ADJUSTMENTS TO FED SCHEDULE M | NEPIS | 0 | 0 | 0 | 35 |
| 36 37 | | | (2,209) | (1,671) | (539) | 36 |
| 38 | TOTAL NORTH DAKOTA ADJUSTMENTS TO FED SCHEDULE M | | (2,209) | (1,6/1) | (539) | 3/ |
| 39 | SUBTOTAL | | 5,355,648 | (2,410,839) | 7,766,487 | 39 |
| 40 | DEDUCTION OF FEDERAL INCOME TAXES | | 3,353,190 | 0 | 3,353,190 | 40 |
| 41 42 | NORTH DAKOTA TAXABLE INCOME | | 2,002,459 | (2,460,839) | 4,463,297 | 41 |
| 43 | NORTH DAKOTA TAXABLE INCOME NORTH DAKOTA TAX RATE | | 2,002,459 | 4.31% | 4,463,297 | 42 |
| 44 | | | | | | 44 |
| 45 | NORTH DAKOTA INCOME TAX prior to transfer to Deferred Income Tax due to NOL | | 84,151 | (104,822) | 188,973 | 45 |
| 46 47 | North Dakota Current Income Tax transfer to Deferred Income Tax due to NOL NORTH DAKOTA INCOME TAX | | 104,822 188,973 | 104,822 | 188,973 | 46 |
| 48 | NORTH DAROTA INCOME TAX | | 100,973 | (0) | 100,973 | 47 |
| 49 | | | | | | 49 |
| 50 | | | | | | 40 41 42 43 44 45 46 47 48 89 50 51 52 53 54 55 56 57 58 59 60 |
| 51 | | | | | | 51 |
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| 62 63 | | | | | | 62 |
| 64 | | | | | | 64 |
| | | | | | | |

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget REGULATORY YEAR 2024 - Simple Average

ALLOCATION FACTORS

PAGE 15 - 1

| | | | | N.C. D. MAY | | |
|------|---|--------|-------------|-------------|------------|----------------|
| LINE | | | TOTAL | NORTH | ALL | LINE |
| NO | ITEM | FACTOR | COMPANY | DAKOTA | OTHER | NO |
| - | | | | | | |
| 1 | MWH CONSUMPTION AT GENERATORS - PARTIAL | E1 | 5,645,126 | 2,476,736 | 3,168,390 | 1 |
| | | EI | | | | |
| 2 | PERCENTAGE | | 100.000000% | 43.873883% | 56.126117% | 2 3 |
| 3 | | | | 0.775.007 | | 3 |
| 4 | MWH CONSUMPTION AT GENERATORS - TOTAL | E2 | 6,171,457 | 2,775,986 | 3,395,471 | 4 |
| 5 | PERCENTAGE | | 100.000000% | 44.981047% | 55.018953% | 5 |
| 6 | | | | 004.000 | | 6 |
| 7 | GENERATION DEMAND FACTOR | D1 | 719,976 | 284,282 | 435,694 | 7 |
| 8 | PERCENTAGE | | 100.000000% | 39.484927% | 60.515073% | 8 |
| 9 | | | | | | 9 |
| 10 | TRANSMISSION DEMAND FACTOR | D2 | 725,298 | 284,282 | 441,016 | 10 |
| 11 | PERCENTAGE | | 100.000000% | 39.195200% | 60.804800% | 11 |
| 12 | | | | | | 12 |
| 13 | DISTRIBUTION - PRIMARY DEMAND FACTOR | D3 | 851,393 | 396,080 | 455,313 | 13 |
| 14 | PERCENTAGE | | 100.000000% | 46.521407% | 53.478593% | 14 |
| 15 | | | | | | 15 |
| 16 | DISTRIBUTION - SECONDARY DEMAND FACTOR | D4 | 1,119,241 | 545,068 | 574,173 | 16 |
| 17 | PERCENTAGE | | 100.000000% | 48.699789% | 51.300211% | 17 |
| 18 | | | | | | 18 |
| 19 | CUSTOMER OR METER FACTORS | | | | | 19 |
| 20 | TOTAL RETAIL CUSTOMERS | C1 | 135,411 | 59,643 | 75,768 | 20 |
| 21 | PERCENTAGE | | 100.000000% | 44.045905% | 55.954095% | 21 |
| 22 | | | | | | 22 23 |
| 23 | RETAIL SERVICE LOCATIONS | C2 | 136,449 | 59,642 | 76,807 | 23 |
| 24 | PERCENTAGE | | 100.000000% | 43.710104% | 56.289896% | 24 |
| 25 | | | | | | 25 |
| 26 | SECONDARY SERVICE LOCATIONS | C3 | 136,414 | 59,632 | 76,782 | 26 27 |
| 27 | PERCENTAGE | | 100.000000% | 43.713988% | 56.286012% | 27 |
| 28 | | | | | | 28 |
| 29 | STREET LIGHTING FACTOR | C4 | 13,235,267 | 5,515,574 | 7,719,693 | 29 |
| 30 | PERCENTAGE | | 100.000000% | 41.673311% | 58.326689% | 30 |
| 31 | | | | | | 31 |
| 32 | AREA LIGHTING FACTOR | C5 | 9,628,628 | 5,249,227 | 4,379,401 | 32 |
| 33 | PERCENTAGE | | 100.000000% | 54.516874% | 45.483126% | 33 |
| 34 | | | | | | 34 |
| 35 | METER FACTOR | C6 | 57,578,353 | 25,668,459 | 31,909,894 | 35 36 |
| 36 | PERCENTAGE | | 100.000000% | 44.580051% | 55.419949% | 36 |
| 37 | | | | | | 37 |
| 38 | METER READING FACTOR | C7 | 206,170 | 91,157 | 115,013 | 38 |
| 39 | PERCENTAGE | | 100.000000% | 44.214483% | 55.785517% | 39 |
| 40 | | | | | | 40 |
| 41 | SYSTEM SERVICE LOCATIONS | C8 | 136,457 | 59,643 | 76,814 | 41 |
| 42 | PERCENTAGE | | 100.000000% | 43.708274% | 56.291726% | 42 43 |
| 43 | | | | | | 43 |
| 44 | LOAD MANAGEMENT FACTOR | C9 | 41,469 | 18,119 | 23,350 | 44 |
| 45 | PERCENTAGE | | 100.000000% | 43.692879% | 56.307121% | 45 |
| 46 | | | | | | 46 |
| 47 | | | | | | 47 |
| 48 | | | | | | 48 |
| 49 | | | | | | 49 |
| 50 | | | | | | 50 |
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OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget REGULATORY YEAR 2024 - Simple Average

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| | | | I | | | |
|------|---|--------------------|---------------|---------------|---------------|--|
| LINE | | ALLOCATION FACTORS | TOTAL | NORTH | | LINE |
| NO | ITEM | FACTOR | COMPANY | DAKOTA | OTHER | NO |
| - | | | | | | |
| _ | | | | | | |
| 1 | GROSS PLANT IN SERVICE | | | 600 110 000 | | 1 |
| 7 | PRODUCTION PLANT | P10 | 1,469,629,785 | 632,119,838 | 837,509,947 | 2 |
| 8 | PERCENTAGE | | 100.000000% | 43.012182% | 56.987818% | 3 |
| 9 | | | | 000 ==4 444 | | 4 |
| 10 | DISTRIBUTION PLANT | P60 | 717,695,528 | 329,751,161 | 387,944,367 | 5 |
| 11 | PERCENTAGE | | 100.000000% | 45.945829% | 54.054171% | 6 |
| 12 | | | | | | 7 |
| 13 | GENERAL PLANT | P90 | 122,942,613 | 53,300,696 | 69,641,917 | 8 |
| 14 | PERCENTAGE | | 100.000000% | 43.354127% | 56.645873% | 9 |
| 15 | | | | | | 10 |
| 16 | | | | | | 11 |
| 17 | ELECTRIC PLANT IN SERVICE | EPIS | 3,177,112,921 | 1,249,259,538 | 1,927,853,383 | 12 |
| 18 | PERCENTAGE | | 100.000000% | 39.320590% | 60.679410% | 13 |
| 19 | | | | | | 14 |
| 20 | NET ELECTRIC PLANT IN SERVICE | NEPIS | 2,084,139,321 | 788,173,764 | 1,295,965,558 | 15 |
| 21 | PERCENTAGE | | 100.000000% | 37.817710% | 62.182290% | 16 |
| 22 | | | | | | 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 |
| 23 | NET ELECTRIC PLANT IN SERVICE Excluding Direct Assignment | NEPIS EXD | 1,837,371,138 | 788,173,764 | 1,049,197,375 | 18 |
| 24 | PERCENTAGE | | 100.000000% | 42.896819% | 57.103181% | 19 |
| | | | | | | |
| 23 | OPERATION AND MAINTENANCE EXPENSE | | | 44.0 | | 18 |
| 24 | PRODUCTION EXPENSE (EXCL ENERGY) | OXPD | 25,997,402 | 11,030,269 | 14,967,133 | |
| 26 | PERCENTAGE | | 100.000000% | 42.428352% | 57.571648% | 20 |
| 27 | | | | | | 21 |
| 28 | DISTRIBUTION EXPENSE | OXD | 17,553,489 | 7,972,703 | 9,580,786 | 22 |
| 29 | PERCENTAGE | | 100.000000% | 45.419479% | 54.580521% | 23 |
| 30 | | | | | | 24 |
| 31 | CUSTOMER ACCOUNTS EXPENSE | oxc | 16,028,499 | 7,035,433 | 8,993,066 | 25 |
| 32 | PERCENTAGE | | 100.000000% | 43.893273% | 56.106727% | 26 |
| 33 | | | | | | 27 |
| 34 | CUSTOMER SERVICE & INFORMATION EXPENSE | OXI | 2,985,633 | 1,315,049 | 1,670,584 | 28 |
| 35 | PERCENTAGE | | 100.000000% | 44.045905% | 55.954095% | 29 |
| 36 | | | | | | 30 |
| 37 | OTHER DEFERRED INCOME TAX FACTOR | | | | | 31 |
| 38 | MINNESOTA | NPISM | 919,398,576 | 0 | 919,398,576 | 32 |
| 39 | PERCENTAGE | | 100.000000% | 0.000000% | 100.000000% | 33 |
| 40 | | | | | | 34 |
| 41 | NORTH DAKOTA | NPISN | 1,042,277,136 | 788,173,764 | 254,103,372 | 35 |
| 42 | PERCENTAGE | | 100.000000% | 98.663270% | 1.336730% | 36 |
| 43 | | | | | | 37 |
| 44 | EXCLUDING SOUTH DAKOTA | NPMNR | 1,901,204,175 | 788,173,764 | 1,113,030,411 | 38 |
| 45 | PERCENTAGE | | 100.000000% | 41.456555% | 58.543445% | 39 |
| 46 | | | | _ | | 22 23 24 25 26 27 28 29 30 31 31 32 33 34 34 34 35 35 36 37 38 39 40 41 42 43 44 45 46 47 47 48 48 49 50 50 50 50 50 50 50 50 50 50 |
| 47 | LONG-TERM CWIP RATIO (W/AFDC) | CWIPLT | 0 | 0 | 0 | 41 |
| 48 | PERCENTAGE | | 100.000000% | 0.000000% | 100.000000% | 42 |
| 49 | | | | 905 000 000 | | 43 |
| 50 | REVENUE | R10 | 487,865,956 | 205,989,209 | 281,876,746 | 44 |
| 51 | PERCENTAGE | | 100.000000% | 42.222501% | 57.777499% | 45 |
| 52 | | | | 50.501.050 | | 46 |
| 53 | LABOR AND RELATED EXPENSE | LRE | 141,787,949 | 58,734,953 | 83,052,996 | 47 |
| 54 | PERCENTAGE | | 100.000000% | 41.424503% | 58.575497% | 48 |
| 55 | TOTAL O. A. M. PARPAGE | OV | | | | 49 |
| 56 | TOTAL O & M EXPENSE | OX | | | | 50 |
| 57 | PERCENTAGE | | | | | 51 |
| 58 | | | | | | 52 |
| 59 | | | | | | 53 |
| 60 | | | | | | 54 |
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OTTER TAIL POWER COMPANY
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| | | | | AMOUNT AS | | | |
|--|------------------------------------|----------|-----|-----------|---------|---------|--|
| LINE | | | | A PERCENT | COST OF | RATE OF | LINE |
| NO | ITEM | AMOU | Γ | OF TOTAL | CAPITAL | RETURN | NO |
| | | | | | | | - |
| 1 | CAPITAL STRUCTURE - RATE OF RETURN | | | | | | 1 |
| 2 | | | | | | | 2 |
| 3 | | | | | | | 3 |
| 4 | LONG-TERM DEBT | 902,11 | 455 | 46.50% | 4.68% | 2.18% | 4 |
| 5 | | | | | | | 5 |
| - 6 7 | PREFERRED STOCK | | 0 | 0.000% | 0.00% | 0.00% | 1 2 3 4 5 6 7 7 8 9 9 10 11 11 2 12 |
| 0 | COMMON EQUITY | 1,037,71 | 500 | 53.50% | 9.77% | 5.23% | -/ |
| 8 | COMBION EQUIT | 1,037,71 | 300 | 33.30% | 9.7770 | 3.23% | 9 |
| 10 | | | | | | | 10 |
| 11 | TOTAL | 1,939,83 | 955 | 100.00% | | 7.41% | 11 |
| 12 | | | | | | | 12 |
| 13 | | | | | | | 13 |
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| 25 26 27 28 29 30 31 31 32 33 34 35 35 35 36 37 38 39 40 41 42 43 44 44 45 46 47 48 49 50 50 50 50 50 50 50 50 50 50 | | | | | | | 42 |
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| 54 55 56 57 58 59 | | | | | | | 21 22 23 24 25 26 27 28 29 30 31 31 32 33 34 35 36 37 38 39 40 41 41 45 46 46 47 48 49 50 51 51 52 53 53 54 54 55 56 57 57 58 58 59 59 59 59 59 59 59 59 59 59 59 59 59 |

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget REGULATORY YEAR 2024 - Simple Average PAGE 18 - 1

| LINE | | | TOTAL | NORTH | ALL | LINE |
|------|--|------------|----------------|---------------|--|---------------------|
| NO | ITEM | ALLOCATION | COMPANY | DAKOTA | OTHE | |
| NO | 111.91 | ALLOCATION | COMPANI | DAROTA | Office | SK NO |
| | | | | | | |
| 1 | CASH WORKING CAPITAL CALCULATION - REVENUE LEAD DAYS | | | | | 1 |
| 2 | CIDII WORKENG CIR ITID CIRCUITION KEVILATOD IRRED DATO | | | | | 2 |
| 3 | REVENUES | | | | | 3 |
| 4 | COMPUTER MAINTAINED BILLINGS | | 419,666,277 | 180,150,768 | 239,5 | |
| 5 | MANUALLY MAINTAINED BILLINGS | | 75,445,067 | 32,386,416 | | 58,650 |
| 6 | COST OF ENERGY REVENUES | R10 | (6,094,976) | (6,094,976) | 10,0 | 0 6 |
| 7 | SALES FOR RESALE | KIO | 6,947,794 | 3,125,191 | 2.0 | 22,604 |
| 8 | RENT FROM ELECTRIC PROPERTY | | 435,931 | 164,859 | | 71,072 |
| 9 | MISCELLANEOUS | | 1,395,880 | 527,890 | | 67,990 9 |
| 10 | ITA DEFICIENCY PAYMENTS | | 848,757 | 320,980 | | 27,777 |
| 11 | WHEELING | | 425,279 | 020,500 | | 25,279 |
| 12 | LOAD CONTROL AND DISPATCH | | 19,546,874 | 8,384,987 | | 61,887 |
| 13 | RENT FROM ELECTRIC PROPERTY - BIG STONE | | 19,040,074 | 0,364,967 | 11,1 | 0 13 |
| 14 | RENT FROM ELECTRIC PROPERTY - COYOTE | | 0 | 0 | | 0 13 |
| 15 | PROFIT ON MATERIALS AND SUPPLIES | | 0 | 0 | | 0 15 |
| 16 | RUBBER GOODS TESTING | | 0 | 0 | | 0 16 |
| 17 | RESIDENTIAL CONSERVATION SERVICES | | 0 | 0 | | 0 17 |
| 18 | The second secon | | | | | 18 |
| 19 | TOTAL REVENUES | | 518,616,884 | 218,966,115 | 200 6 | 50,768 |
| 20 | | | 020,020,004 | 210,900,113 | 255,0 | 20 |
| 21 | | | | | | 20 |
| 22 | REVENUE LEAD DAYS FROM SERVICE TO COLLECTION | | | | | 22 |
| 23 | | | NT/A | 20.9 | | |
| 24 | COMPUTER MAINTAINED BILLINGS MANUALLY MAINTAINED BILLINGS | | N/A | 39.8 | | N/A N/A 23 24 |
| 25 | COST OF ENERGY REVENUES | | N/A N/A | 26.7 126.8 | | N/A 25 |
| 26 | | | | 126.8 | | N/A N/A |
| 26 | SALES FOR RESALE RENT FROM ELECTRIC PROPERTY | | N/A | -63.3 | | N/A N/A 26 27 |
| 28 | MISCELLANEOUS | | N/A | 40.4 | | N/A 28 |
| 29 | ITA DEFICIENCY PAYMENTS | | N/A N/A | 27.5 | | |
| 30 | WHEELING | | | | | N/A 29 N/A 30 |
| 31 | | | N/A | 39.3 28.8 | | N/A 31 |
| 32 | LOAD CONTROL AND DISPATCH RENT FROM ELECTRIC PROPERTY - BIG STONE | | N/A N/A | 34.6 | | N/A 31 N/A 32 |
| 33 | RENT FROM ELECTRIC PROPERTY - COYOTE | | | 34.6 | | N/A 32 N/A 33 |
| 34 | PROFIT ON MATERIALS AND SUPPLIES | | N/A N/A | 34.6 | | N/A 34 |
| 35 | RUBBER GOODS TESTING | | N/A N/A | 34.6 | | N/A 35 |
| 36 | RESIDENTIAL CONSERVATION SERVICES | | N/A N/A | 34.6 | | N/A 36 |
| 37 | RESIDENTIAL CONSERVATION SERVICES | | N/A | 34.0 | | 37 |
| 38 | | | | | | 38 |
| 39 | REVENUE DOLLAR DAYS (REVENUES X REVENUE LEAD DAYS) | | | | | 39 |
| 40 | COMPUTER MAINTAINED BILLINGS | | 16,702,717,825 | 7,170,000,558 | 9,532,7 | |
| 41 | MANUALLY MAINTAINED BILLINGS | | 2,014,383,276 | 864,717,309 | 1,149,6 | |
| 42 | COST OF ENERGY REVENUES | | (772,842,957) | (772,842,957) | 1,149,0 | 0 42 |
| 43 | SALES FOR RESALE | | 137,913,720 | 62,035,036 | 75.8 | 78,684 |
| 44 | RENT FROM ELECTRIC PROPERTY | | (27,581,376) | (10,430,645) | | 50,731) 44 |
| 45 | MISCELLANEOUS | | 56,337,728 | 21,305,639 | | 32,090 45 |
| 46 | ITA DEFICIENCY PAYMENTS | | 23,340,818 | 8,826,963 | | 13,855 46 |
| 47 | WHEELING | | 16,700,704 | 0,020,903 | | 00,704 |
| 48 | LOAD CONTROL AND DISPATCH | | 562,949,971 | 241,487,628 | | 62,343 |
| 49 | RENT FROM ELECTRIC PROPERTY - BIG STONE | | 002,717,971 | 2 12,407,020 | 321,4 | 0 49 |
| 50 | RENT FROM ELECTRIC PROPERTY - COYOTE | | 0 | 0 | | 0 50 |
| 51 | PROFIT ON MATERIALS AND SUPPLIES | | 0 | 0 | | 0 51 |
| 52 | RUBBER GOODS TESTING | | 0 | 0 | | 0 52 |
| 53 | RESIDENTIAL CONSERVATION SERVICES | | 0 | 0 | | 0 52 53 |
| 54 | CLOUDENTIES CONSERVATION SERVICES | | | 1 | | 54 |
| 55 | TOTAL DOLLAR DAYS | | 18,713,919,710 | 7,585,099,531 | 11,128,8 | |
| 56 | TOTAL POLICE DATA | | 10,/13,719,/10 | 7,303,099,331 | 11,120,0 | 56 |
| 57 | | | | 1 | | 57 |
| 58 | AVG REVENUE LEAD DAYS (TOTAL REV DOLLAR DAYS / TOTAL REV) | | 36.1 | 34.6 | | 37.1 58 |
| 59 | ATO REVENUE EEAD DATO (TOTAL KEY DOLLAR DATO / TOTAL KEY) | | 30.1 | 34.0 | | 57.1 |
| 60 | | | | 1 | | 60 |
| 60 | | | 1 | | 1 | 60 |

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NORTH DAKOTA

OTTER TAIL POWER COMPANY
(CLASS COST OF SERVICE STUDY
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EXCESS REVENUE LEAD DAYS OF EXPENSE PER DAY 37.2 OVER EXPENSE OPERATING EXPENSE NET REVENUE LINE 365 DAYS PER YEAI NO ITEM EXPENSE LAG DAYS LAG DAYS AG DOLLARS NO CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF LEAD-LAG FACTORS-MINNESOTA JURISDICTION FUEL - COAL E2 23,731,084 65,017 19.1 18.1 1,176,152 FUEL - OIL E1 4,853,219 13,29 8.9 28.3 376,424 42,840,818 32.8 519,958 LABOR AND ASSOCIATED PAYROLL EXPENSE LRE 32,845,103 89,987 10.5 26.7 2,404,441 ALL OTHER O&M EXPENSE 49,980,917 136,934 12.5 24.7 3,383,640 PROPERTY TAXES (EXCL COAL CONVERSION TAXES) 7,695,304 297.2 -260.0 (5,480,798 COAL CONVERSION TAXES 44,987 123 35.6 1.6 198 FEDERAL INCOME TAXES 179,689 492 0.0 37.2 18,313 STATE INCOME TAXES 92,965 255 0.0 37.2 9,475 INCREMENTAL FEDERAL INCOME TAXES 0.0 37.2 INCREMENTAL STATE INCOME TAXES 0.0 37.2 BANK BALANCES NEPIS SPECIAL DEPOSITS NEPIS WORKING FUNDS NEPIS 5,157 TAX COLLECTIONS AVAIL - FICA WITHHOLDING LRE (2,711,868) (7,430) 0.0 TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING LRE (12,010 0.0 TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN R10 ASSIGN TO JURIS 0.0 TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND 61.2 R10 TAX COLLECTIONS AVAILABLE - STATE SALES TAX R10 0.0 TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES 36.9 TOTAL CASH WORKING CAPITAL REQUIREMENT - MINNESOTA 3,302,507

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| North I | Dakota Budget REGULATORY YEAR 2024 - Simple Average | | | | | CESS REVENUE EAD DAYS OF | | | |
|----------------------|--|-------|-----------------|----------------------|---|-----------------------------|---------------------------------|----------------------------|--|
| LINE NO | ITEM | | | OPERATING EXPENSE | EXPENSE PER DAY 365 DAYS PER YEAR | EXPENSE LAG DAYS | 34.6 VER EXPENSE LAG DAYS | NET REVENUE LAG DOLLARS | LINE NO |
| 1 2 | CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF LEAD-LAG FACTORS-NORTH DAKOTA JURISDICTION | | | | | | | | 1 2 |
| 3 | FUEL - COAL | E2 | | 23,301,382 | 63,839 | 19.1 | 15.5 | 988,872 | 3 4 |
| 5 | FUEL - OIL | E1 | | 4,561,691 | 12,498 | 8.9 | 25.7 | 321,318 | 5 |
| 7 8 | PURCHASED POWER | | | 42,027,450 | 115,144 | 32.8 | 1.8 | 210,713 | 7 |
| 9 | LABOR AND ASSOCIATED PAYROLL EXPENSE | LRE | | 28,896,139 | 79,168 | 10.5 | 24.1 | 1,909,520 | 8 9 10 |
| 10 | ALL OTHER O&M EXPENSE | | | 35,747,938 | 97,940 | 12.5 | 22.1 | 2,165,444 | 11 |
| 12 13 | PROPERTY TAXES (EXCL COAL CONVERSION TAXES) | | | 7,061,411 | 19,346 | 297.2 | -261.6 | (5,060,853) | 12 13 |
| 14 15 | COAL CONVERSION TAXES | | | 41,281 | 113 | 35.6 | -1.0 | (112) | 14 15 |
| 16 17 | FEDERAL INCOME TAXES | | | 0 | 0 | 0.0 | 34.6 | 0 | 16 17 |
| 18 19 | STATE INCOME TAXES | | | (0) | (0) | 0.0 | 34.6 | 0 | 18 19 |
| 20 21 | INCREMENTAL FEDERAL INCOME TAXES | | | 0 | 0 | 0.0 | 34.6 | 0 | 20 21 |
| 22 23 | INCREMENTAL STATE INCOME TAXES | | | 0 | 0 | 0.0 | 34.6 | 0 | 22 23 24 25 |
| 24 25 | BANK BALANCES | NEPIS | | | | | | 0 | 24 25 |
| 26 27 | SPECIAL DEPOSITS | NEPIS | | | | | | 816,270 | 26 27 |
| 28 29 | WORKING FUNDS | NEPIS | | | | | | 4,732 | 27 28 29 |
| 30 31 | TAX COLLECTIONS AVAIL - FICA WITHHOLDING | LRE | | (2,385,820) | (6,536) | 0.0 | | 0 | 30 31 |
| 32 33 | TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING | LRE | | (3,856,613) | (10,566) | 0.0 | | 0 | 32 33 |
| 34 35 | TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN | R10 | ASSIGN TO JURIS | 0 | 0 | 0.0 | | 0 | 34 35 |
| 36 37 | TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND | R10 | ASSIGN TO JURIS | (303,808) | (832) | 61.2 | | (50,965) | 35 36 37 |
| 38 39 | TAX COLLECTIONS AVAILABLE - STATE SALES TAX | R10 | | (72) | (0) | 13.8 | | (3) | 38 39 40 |
| 40 | TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES | R10 | | 0 | 0 | 0.0 | | 0 | 40 |
| 42 | | | | | | | | | 41 42 43 |
| 44 45 | TOTAL CASH WORKING CAPITAL REQUIREMENT - NORTH DAKOTA | 1 | | | | | | 1,304,937 | 44 45 |
| 46 47 | | | | | | | | | 46 47 |
| 48 49 50 51 | | | | | | | | | 49 |
| 51 52 | | | | | | | | | 51 52 |
| 52 53 54 55 | | | | | | | | | 54 55 |
| 56 57 58 59 | | | | | | | | | 56 57 |
| 58 59 60 | | | | | | | | | 44 45 46 47 48 49 50 51 52 53 54 55 55 55 55 56 66 60 |
| 00 | | | | 1 | | ı I | | 1 | 30 |

NORTH DAKOTA

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget REGULATORY YEAR 2024 - Simple Average

| North . | Dakota Budget REGULATORY YEAR 2024 - Simple Average | | | | | | | REVENUE | | | |
|---|---|-------|-----------------|----------------------|---------------------|------|---------------------|-----------------|---|--------------------|--|
| | | | | | EXPENSE PER I | AY | | DAYS OF 37.1 | | | |
| LINE NO | ITEM | | | OPERATING EXPENSE | 365 DAYS PER YE. | R | EXPENSE LAG DAYS | EXPENSE DAYS | | REVENUE DOLLARS | LINE NO |
| 1 2 3 | CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF LEAD-LAG FACTORS-SOUTH DAKOTA JURISDICTION FUEL - COAL | E2 | | 4,740,714 | 12. | nee | 19.1 | 18.0 | | 233,659 | 1 2 |
| 4 5 | | | | | | | | | | | 2 3 4 5 |
| 5 6 7 | FUEL - OIL | E1 | | 975,772 | | 573 | 8.9 | 28.2 | | 75,415 | 5 6 7 |
| 7 8 | PURCHASED POWER | | | 8,559,385 | 23. | 150 | 32.8 | 4.3 | | 101,540 | 7 8 |
| 8 9 10 | LABOR AND ASSOCIATED PAYROLL EXPENSE | LRE | | 6,719,682 | 18. | 110 | 10.5 | 26.6 | | 490,077 | 9 |
| 11 | ALL OTHER O&M EXPENSE | | | 8,823,871 | 24. | 175 | 12.5 | 24.6 | | 594,946 | 11 |
| 12 13 14 | PROPERTY TAXES (EXCL COAL CONVERSION TAXES) | | | 1,638,954 | 4. | 190 | 297.2 | -260.1 | (| ,167,755) | 8 9 10 11 12 13 14 |
| 15 16 | COAL CONVERSION TAXES | | | 9,581 | | 26 | 35.6 | 1.5 | | 40 | 15 |
| 17 18 | FEDERAL INCOME TAXES | | | (1,478,443) | (4. |)51) | 0.0 | 37.1 | | 0 | 15 16 17 18 |
| 19 20 | STATE INCOME TAXES | | | 0 | | 0 | 0.0 | 37.1 | | 0 | 19 |
| 21 | INCREMENTAL FEDERAL INCOME TAXES | | | 0 | | 0 | 0.0 | 37.1 | | 0 | 20 |
| 22 23 | INCREMENTAL STATE INCOME TAXES | | | 0 | | 0 | 0.0 | 37.1 | | 0 | 19 20 21 22 23 24 25 26 27 28 29 30 |
| 25 | BANK BALANCES | NEPIS | | | | | | | | 0 | 25 |
| 27 | SPECIAL DEPOSITS | NEPIS | | | | | | | | 189,456 | 27 |
| 23 24 25 26 27 28 29 30 | WORKING FUNDS | NEPIS | | | | | | | | 1,098 | 28 29 |
| 31 32 | TAX COLLECTIONS AVAIL - FICA WITHHOLDING | LRE | | (554,813) | (1. | 520) | 0.0 | | | 0 | 31 |
| 33 34 | TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING | LRE | | (896,840) | (2. | 157) | 0.0 | | | 0 | 33 |
| 35 | TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN | R10 | ASSIGN TO JURIS | 0 | | 0 | 0.0 | | | 0 | 35 |
| 37 38 | TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND | R10 | ASSIGN TO JURIS | 0 | | 0 | 61.2 | | | 0 | 37 38 |
| 39 40 | TAX COLLECTIONS AVAILABLE - STATE SALES TAX | R10 | | 0 | | 0 | 0.0 | | | 0 | 39 |
| 41 | TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES | R10 | | 0 | | 0 | 0.0 | | | 0 | 40 |
| 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 960 | TOTAL CASH WORKING CAPITAL REQUIREMENT - SOUTH DAKOTA | | | | | | | | | 518,477 | 31 32 33 34 35 36 37 38 39 40 41 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 57 58 59 59 50 50 50 50 50 50 50 50 50 50 |

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NORTH DAKOTA

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget REGULATORY YEAR 2024 - Simple Average

EXCESS REVENUE LEAD DAYS OF EXPENSE PER DAY 30.4 OVER EXPENSE OPERATING EXPENSE NET REVENUE LINE 365 DAYS PER YEAI NO ITEM LAG DAYS AG DOLLARS NO CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF LEAD-LAG FACTORS-FERC JURISDICTION FUEL - COAL E2 19.1 11.3 912 E1 FUEL - OIL 6,599 18 8.9 21.5 389 53,338 146 32.8 -2.4 (346 LABOR AND ASSOCIATED PAYROLL EXPENSE LRE 1,295,228 3,549 10.5 19.9 70,688 ALL OTHER O&M EXPENSE 1,349,574 3,697 12.5 17.9 66,222 PROPERTY TAXES (EXCL COAL CONVERSION TAXES) 65,717 297.2 -266.8 COAL CONVERSION TAXES 384 35.6 -5.2 FEDERAL INCOME TAXES 3,353,190 9,187 0.0 30.4 279,279 STATE INCOME TAXES 190,213 521 0.0 30.4 15,842 INCREMENTAL FEDERAL INCOME TAXES 0.0 30.4 INCREMENTAL STATE INCOME TAXES 0.0 30.4 BANK BALANCES NEPIS SPECIAL DEPOSITS NEPIS WORKING FUNDS NEPIS 1,526 TAX COLLECTIONS AVAIL - FICA WITHHOLDING LRE (106,941) (293) 0.0 TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING LRE (474 0.0 TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN R10 ASSIGN TO JURIS 0.0 TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND 61.2 R10 TAX COLLECTIONS AVAILABLE - STATE SALES TAX R10 0.0 TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES 0.0 TOTAL CASH WORKING CAPITAL REQUIREMENT - FERC

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NORTH DAKOTA

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget REGULATORY YEAR 2024 - Simple Average

| | | | | | | | EXCESS REVENUE LEAD DAYS OF | | |
|--|---|-------|-----------------|----------------------|----------------------|---------------------|--------------------------------|----------------------------|--|
| | | | | | EXPENSE PER DAY | | 36.1 | | |
| LINE NO | ITEM | | | OPERATING EXPENSE | 365 DAYS PER YEAR | EXPENSE LAG DAYS | OVER EXPENSE LAG DAYS | NET REVENUE LAG DOLLARS | LINE NO |
| | | | | | | | | | |
| 1 2 3 | CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF LEAD-LAG FACTORS - TOTAL CO. FUEL - COAL | E2 | | | | | | 2,399,595 | 1 2 3 4 5 |
| 4 5 | | | | | | | | | 4 |
| 5 | FUEL - OIL | E1 | | | | | | 773,546 | 5 |
| 6 | PURCHASED POWER | | | | | | | 831,865 | 6 7 |
| 8 9 10 | LABOR AND ASSOCIATED PAYROLL EXPENSE | LRE | | | | | | 4,874,726 | 8 9 10 11 11 12 13 14 15 16 17 18 19 20 20 22 22 22 22 24 25 26 27 28 29 |
| 11 12 | ALL OTHER O&M EXPENSE | | | | | | | 6,210,251 | 11 |
| 13 14 | PROPERTY TAXES (EXCL COAL CONVERSION TAXES) | | | | | | | (11,757,435) | 13 14 |
| 15 16 | COAL CONVERSION TAXES | | | | | | | 121 | 15 |
| 17 18 | FEDERAL INCOME TAXES | | | | | | | 297,593 | 16 17 18 |
| 19 20 | STATE INCOME TAXES | | | | | | | 25,317 | 19 |
| 21 | INCREMENTAL FEDERAL INCOME TAXES | | | | | | | 0 | 20 21 22 |
| 21 22 23 24 25 26 27 28 29 | INCREMENTAL STATE INCOME TAXES | | | | | | | 0 | 23 |
| 25 | BANK BALANCES | NEPIS | | | | | | 0 | 25 |
| 27 28 | SPECIAL DEPOSITS | NEPIS | | | | | | 2,158,433 | 27 28 |
| 29 | WORKING FUNDS | NEPIS | | | | | | 12,513 | 29 |
| 31 32 | TAX COLLECTIONS AVAIL - FICA WITHHOLDING | LRE | | | | | | 0 | 31 32 |
| 33 34 | TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING | LRE | | | | | | 0 | 33 34 |
| 35 36 | TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN | R10 | ASSIGN TO JURIS | | | | | 0 | 35 36 |
| 37 38 39 | TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND | R10 | ASSIGN TO JURIS | | | | | (50,965) | 37 38 |
| 39 40 | TAX COLLECTIONS AVAILABLE - STATE SALES TAX | R10 | | | | | | (3) | 39 40 |
| 41 | TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES | R10 | | | | | | 0 | 41 42 |
| 42 43 44 45 46 47 48 49 50 | TOTAL CASH WORKING CAPITAL REQUIREMENT - TOTAL COMPANY | | | | | | | 5,775,557 | 31 32 33 34 35 36 36 37 38 38 39 40 41 42 43 44 45 46 46 46 47 48 49 50 50 50 50 50 50 50 50 50 50 |
| 47 | | | | | | | | | 47 |
| 49 | | | | | | | | | 49 |
| 50 51 | | | | | | | | | 50 |
| 52 | | | | | | | | | 52 |
| 53 54 | | | | | | | | | 53 54 |
| 55 56 | | | | | | | | | 55 |
| 57 | | | | | | | | | 57 |
| 51 52 53 54 55 56 57 58 59 | | | | | | | | | 58 59 |
| 60 | | | | | | | | | 60 |

2024 Functionalization Page 1 of 6

Otter Tail Power Company Functionalization Regulatory Year 2024

| 1. Production: | Line No. | Description | Accounts 101 | Simple Average 2024 | | Accounts 106 | Simple Average 2024 | Accounts 114 | Simple Average 2024 | | Line No. |
|--|-------------|-------------------------------------|-----------------|------------------------|---|-----------------|------------------------|------------------------|------------------------|------------------|-------------|
| 3 | | Production: | | | | | | | | | |
| 3 | 2 | Steam | 310 - 317 | 571,495,169 | | 310 - 316 | 0 | 310 - 317 | 1.588.255 | | 2 |
| 4 Hydro | 3 | Wind | 341 - 347 | 657.818.354 | | 344 - 347 | 0 | 344 - 347 | 0 | | |
| Color Colo | | Hydro | 330 - 335 | 13.285.684 | | 330 - 335 | 0 | 330 - 335 | 0 | | 4 |
| Color Colo | 5 | Solar | | 62 522 146 | | | _ | | - | | |
| 7 | | | 340 - 347 | | | 340 - 347 | 0 | 340 - 347 | 0 | | 5 |
| 3 | 7 | | | | | | | | | | 6 |
| 10 | 8 | Transmission | 350 - 358 | 824,652,331 | | 350 - 358 | 0 | 350 - 358 | 58,287 | | 7 |
| 11 Land | 9 | | | | | | | | ' | | 8 |
| Section Equipment Sect | 10 | Distribution: | | | | | | | | | 9 |
| 13 14 Ordered Shatures 364 0 | 11 | Land | 360 | 1,497,656 | | 360 | 0 | | | | 10 |
| 14 | 12 | Station Equipment | 362 | 140,726,088 | | 362 | 0 | 362 | 586 | | 11 |
| 15 Undergroand Consciutant | 13 | Poles, Towers & Fixtures | 364 | 88,713,769 | | 364 | 0 | | ' | | 12 |
| 15 Undergroand Consciutant | 14 | Overhead Conductors & Devices | 365 | 62,678,781 | | 365 | 0 | | | | 13 |
| Transformers | 15 | Underground Conduit | 366 | 0 | | 366 | 0 | | | | 14 |
| 18 | 16 | Underground Conductors & Devices | 367 | 130,042,166 | | 367 | 0 | | | | 15 |
| 19 | 17 | Line Transformers | 368 | 130,954,946 | | 368 | 0 | | | | 16 |
| Meters | 18 | Services | 369 | 14.188.329 | | 369 | 0 | | | | 17 |
| Meters | 19 | Underground Services | 369.1 | 50.453.703 | | 369.1 | 0 | | | | 18 |
| 221 | | | | | | 370 | 0 | | | | |
| Interruption Monitors 370.2 | 21 | Smart Meters | | | | | | | | | |
| Installation on Customers Premises | 22 | Load Management Switches | 370.1 | | | 370.1 | 0 | | | | 20 |
| Installation on Customers Premises | 23 | Interruption Monitors | 370.2 | 0 | | 370.2 | 0 | | | | 21 |
| All Other Private Lighting | | Installation on Customers' Premises | 371.0 | 0 | | 371.0 | 0 | | | | |
| All Other Private Lighting | | | 371.1 | 1.771.302 | | | | | | | |
| 27 Streetlichting & Sironal Systems 373 14,989,064 373 0 24 | | | | | | 371.2 | 0 | | | | 23 |
| 28 | | | 373 | 14,969,064 | | 373 | 0 | | | | |
| 30 | 28 | | | 719,466,292 | | | 0 | | | | |
| 30 | 29 | General: | | | | | | | | | 26 |
| 33 | 30 | Land | 389 | 1,163,225 | | 389 | 0 | | | | |
| 33 | 31 | Structures & Improvements | 390 | 30,082,305 | | 390 | 0 | | | | 28 |
| 34 | 32 | General Office Buildings | 390.1 | 6,672,208 | | 390.1 | 0 | | | | 29 |
| 35 | 33 | Fleet Service Center Building | 390.2 | 896,880 | | 390.2 | 0 | | | | 30 |
| 39 | 34 | | 390.25 | 2,154,593 | | | | | | | |
| 37 | 35 | Central Stores Buildings | 390.3 | 5,414,880 | | 390.3 | 0 | | | | 31 |
| 38 | 36 | Office Furniture | 391 | 603,912 | | 391 | 0 | | | | 32 |
| Segment Segm | 37 | Office Equipment | 391.1 | 327,896 | | 391.1 | 0 | | | | 33 |
| 40 Business Computers 391.4 0 391.4 0 391.5 0 | 38 | Duplicating Equipment | 391.2 | 772,361 | | 391.2 | 0 | | | | 34 |
| A | 39 | Engineering Computers | 391.3 | 0 | | 391.3 | 0 | | | | 35 |
| 42 | | Business Computers | 391.4 | 0 | | 391.4 | | | | | |
| 43 Transportation Equipment 332 & 392.1 43,084,688 332 0 333 0 40 0 0 0 0 0 0 0 | | | | | | | | | | | |
| 44 Stores Equipment 393 0 393 0 40 40 40 40 40 40 | 42 | Computer Related Equipment | 391.6 | 3,281,758 | | 391.6 | 0 | l | | | 38 |
| 45 | | | | 43,084,688 | | | | | | | |
| 42 | | | | | | | | l | | | |
| AMR Equipment 394.2 401,984 394.2 0 101 (Above) 31,98,902,767.25 43 48 Laboratory Equipment 395 395 0 101 (Above) 31,98,902,767.25 43 48 Laboratory Equipment 396 1,750,019 396 0 4,750,019 396 0 4,750,019 396 0 4,750,019 396 0 4,750,019 396 0 4,750,019 0 4,750,019 0 106 (Above) 4,750,019 0 1,647,128,00 | | | | 6,840,127 | | 394 | 0 | | j | 2024 | |
| Agrees to Equipment 395 395 395 396 1,750,019 396 396 1,750,019 396 397.2 397.1 397.1 397.1 397.1 397.2 397.1 397.2 397.1 397.2 397.2 397.3 397.1 397.2 397.3 397.3 397.3 397.3 397.4 397.2 397.3 397.1 397.2 397.3 397.1 397.2 397.3 397.3 397.3 397.3 397.3 397.3 397.3 397.3 397.3 397.3 397.4 397.2 397.3 397. | | | 394.1 | 1 | | | | | | | |
| 49 Power-Operated Equipment 396 1,750,019 396 0 Agrees to FERC T/B; GL 865A Report 3,239,037,144.25 45 | | | | 401,984 | | | | | | | |
| 50 Communication Equipment & Communications Towers 397 & 397 & 7,117,723 397 0 106 (Above) | | | | 1 | | | | | | | |
| Section Sect | | | | | l | | | Agrees to FERC T/B; | GL 865A Report | 3,239,037,144.25 | |
| 52 Microwave Equipment 397.2 6,994,464 397.2 0 114 (Above); Agrees to FERC T/B 1,647,128.00 48 53 Radio Load Control Equipment 397.3 0 PHFIU (1) 49 54 Miscellaneous Equipment 398 0 398 0 Total Plant in Service (F/S) 3,240,684,272.25 50 122,942,613 0 (1) Actual Year Work Paper A-1 3,240,684,272.00 | | | | | | | | | | | |
| 53 Radio Lead Control Equipment 397.3 165,990 397.3 0 PHFU (1) 49 54 Miscellaneous Equipment 398 0 398 0 Total Plant in Service (F/S) 3,240,684,272.25 50 122,942,613 0 (1), Actual Year Work Paper A-1 3,240,684,272.20 50 | | Radio Tele-Communication Equipment | | | | | | | | | |
| 53 Radio Lead Control Equipment 397.3 165,990 397.3 0 PHFU (1) 49 54 Miscellaneous Equipment 398 0 398 0 Total Plant in Service (F/S) 3,240,684,272.25 50 122,942,613 0 (1), Actual Year Work Paper A-1 3,240,684,272.20 50 | | | | | | | | | to FERC T/B | 1,647,128.00 | |
| 122,942,613 0 (1) Actual Year Work Paper A-1 3,240,684,272.00 | 53 | | | 165,980 | | | | | | | |
| | 54 | Miscellaneous Equipment | 398 | | | 398 | | Total Plant in Service | (F/S) | | 50 |
| Agrees to Actual Year Work Paper A-1 (0.25) | • | | | 122,942,613 | | | 0 | (1) Actual Year Work | Paper A-1 | 3,240,684,272.00 | 1 |
| | | · | | | • | | | Agrees to Actual Year | Work Paper A-1 | (0.25) | |

| | | | Operating Statement | | 2024 Functionalization Page 2 of 6 |
|--|--|--|--|--------------------------------|------------------------------------|
| Line # | Description | Accounts | Amounts | | |
| Line # | Steam Power GeneRation: | | Regulatory Year 2024 (2) | | Li |
| 3 | Supervision and Engineering Fuel | 401 - 500 401 - 501 | 2,158,400 51,977,346 | | |
| 4 | Steam Expense | 401 - 502 | 5,403,987 | | |
| 5 6 | Electrical Expense Miscellaneous Expense | 401 - 505 401 - 506 | 1,975,891 4,956,569 | | |
| 7 | Rent | 401 - 507 | 4,956,569 | 401 = 66,472,193.39 | |
| | Allowances | 401 - 509 | | | |
| 9 10 | Steam Power Maintenance: | | | | |
| 11 | Supervision and Engineering | 402 - 510 | 606,686 | | |
| 12 | Structures Boiler | 402 - 511 402 - 512 | 967,805 5,404,699 | | |
| 14 | Electric | 402 - 513 | 972,464 | | |
| 15 16 | Miscellaneous | 402 - 514 | 1,209,743 | 402 = 9,161,397.51 | |
| 17 | Hydro: | | | | |
| 18 19 | Supervision and Engineering | 401 - 535 401 - 537 & 538 | 11,290 30,770 | | |
| 20 | Electric Expense Miscellaneous Expense | 401 - 537 & 538 | 13,173 | 401 = 55,233.00 | |
| 21 | Rents | 401 - 540 402 - 541 | 22 | - | |
| 22 | Supervision & Engineering Structures | 402 - 542 | 7,294 | | _ |
| 24 25 | Reservoirs - Dams Electric | 402 - 543 402 - 544 | 341,324 3,006 | | |
| 26 | Miscellaneous Expense | 402 - 544 402 - 545 | 3,006 6,468 | 402 = 358,114.00 | |
| 27 | | | | | |
| 28 29 | IC: Supervision and Engineering | 401 - 546 | 121,216 | | |
| 30 | Supervision and Engineering-Wind | 401 - 546(W) | 1,487,738 | | |
| 31 32 | Fuel Generation Expense | 401 - 547 401 - 548 | 10,397,281 471,033 | | |
| 33 | Generation Expense-Wind | 401 - 548(W) | 1,361,579 | | |
| 34 35 | Miscellaneous Expense Miscellaneous Expense-Wind | 401 - 549 401 - 549(W) | 1,426,052 4,165,532 | | |
| 36 | Rents | 401 - 550 | - | 401 = 21,279,055.00 | |
| 37 38 | Rents-Wind Supervision and Engineering | 401 - 550(W) 402 - 551 | 1,848,624 30,637 | | |
| 39 | Supervision and Engineering-Wind | 402 - 551(W) | 170,196 | 402 = 4.538.545.00 | |
| 40 41 | Structures Generating and Electric | 402 - 552 402 - 553 | 84,795 1,033,581 | 402 = 4,538,545.00 | |
| 42 | Generating and Electric-Wind | 402 - 553(W) | 1,157,939 | | |
| 43 44 | Miscellaneous Expense Miscellaneous Expense-Wind | 402 - 554 402 - 554(W) | 267,415 1,793,982 | Production 401 = 87,806,481.39 | |
| 45 | | | | Production 402 = 14,058,056.51 | |
| 46 47 | Other Power Supply Expenses: System Control and Dispatch | 401 - 556 | 485,549 | | |
| 48 | Other Expenses | 401 - 557 | 26,453 | 401 = 512,002.00 | |
| 49 | | | | | |
| 50 51 | Transmission Expenses: Supervision and Engineering | 401 - 560 | 231,636 | | |
| 52 | Load Dispatching | 401 - 561 | 4,161,282 | | |
| 53 | Station Expense | 401 - 562 | 342,727 | | |
| 54 55 | Overhead Lines Transmission of Electricity by Others | 401 - 563 401 - 565 | 794,989 23,131,177 | | |
| 56 | Miscellaneous Expense | 401 - 566 | 927,529 | | |
| 57 | Rents | 401 - 567 | 36,260 | 401 = 30,385,410.76 | |
| 58 59 | Supervision and Engineering Computer Hardware, Software, etc | 402 - 568 402 - 569 | 310,515 969,859 | | |
| 60 | Station Equipment | 402 - 570 | 1,525,157 | | |
| 61 | Overhead System | 402 - 571 | 1,877,768 | | |
| 62 63 | Underground Lines Maintenance of Miscellaneous Plant | 402 - 572 402 - 573 | 130 | | _ |
| 64 | Day-Ahead & Real-Time and Transmission Market Expense | 402 - 573 | 759,810 | | |
| 65 | Computer Software | 402 - 576 | 260,227 | 402 = 4,943,655.53 | |
| 66 | | | | | |
| 67 68 | Distribution Expense: Operation, Supervision & Engineering | 401 - 580 | 408,414 | | |
| 69 | Load Dispatching | 401 - 581 | 195,497 | | |
| 70 71 | Station Expenses Line Expenses | 401 - 582 401 - 583 | 292,870 255,629 | | |
| 72 | Underground Line Expenses | 401 - 584 | 2,380,523 | | |
| 73 74 | Streetlighting & Signal System | 401 - 585 | | | |
| 75 | Not Used | 401 - 586.01 | | | |
| 76 77 | Not Used Not Used | 401 - 586.02 401 - 586.03 | | | |
| 78 | Not Used | 401 - 586.04 | | | |
| 79 80 | Not Used Not Used | 401 - 586.05 401 - 586.06 | | | _ |
| 81 | Not Used | 401 - 586.07 | | | |
| 82 83 | Meter Expenses: Other Distribution Expenses | 401 - 586 401 - 587 | 2,109,573 1,401 | | - |
| | Miscellaneous Distribution Expenses | 401 - 588 | 3,792,991 | 104 | |
| 84 | Rents | 401 - 589 402 - 590 | 233,543 982,657 | 401 = 9,670,442.78 | - |
| 85 | Maintenance, Supervision & Engineering | | | | |
| 85 86 87 | Maintenance of Station Equipment | 402 - 592 | 744,378 | | |
| 85 86 | Maintenance of Station Equipment Maintenance of Overhead Lines | 402 - 592 402 - 593 | 4,154,764 | | |
| 85 86 87 88 89 90 | Maintenance of Station Equipment Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Line Transformers | 402 - 592 402 - 593 402 - 594 402 - 595 | 4,154,764 805,694 236,669 | | _ |
| 85 86 87 88 89 90 | Maintenance of Station Equipment Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Line Transformers Maintenance of Streetlighting & Signal | 402 - 592 402 - 593 402 - 594 402 - 595 402 - 596 | 4,154,764 805,694 236,669 176,602 | | |
| 85 86 87 88 89 90 91 92 | Maintenance of Station Equipment Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Line Transformers Maintenance of Streetighting & Signal Maintenance of Meters: Not Used | 402 - 592 402 - 593 402 - 594 402 - 595 402 - 596 402 - 597 402 - 597.01 | 4,154,764 805,694 236,669 | | |
| 85 86 87 88 89 90 91 | Maintenance of Station Equipment Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Line Transformers Maintenance of Streetlighting & Signal Maintenance of Meters: | 402 - 592 402 - 593 402 - 594 402 - 595 402 - 596 402 - 597 | 4,154,764 805,694 236,669 176,602 | 7 6 02 = 7,883,045.56 | |

| | | | (3) Statement | | 2024 Functionalization Page 3 of 6 |
|----------|--|------------------------------|--------------------------------------|--|--|
| | Description | Accounts | Amounts | | |
| Line # | | | Regulatory Year 202 | | Line # |
| 2 | Customer Accounting: Supervision | 401 - 901 | 23.039 | | 1 2 |
| 3 | Meter Reading Expenses | 401 - 902 | 5,849,342 | | 3 |
| 4 | Customer Records & Collection Expense | 401 - 903 | 7,768,248 | | 4 |
| 5 | Uncollectible Accounts | 401 - 904 | 1,200,621 | | 5 |
| 6 7 | Miscellaneous Expenses | 401 - 905 | 1,187,249 | 401 = 16,028,499.40 | 6 7 |
| 8 | Customer Service and Information Expense: | | | | 8 |
| 9 | Supervision | 401 - 907 | 765,449 | | 9 |
| 10 | | | | | 10 |
| 11 | Customer Assistance Expenses Not Used | 401 - 908 401 - 908.2 | 1,892,860 | | 11 |
| 13 | Not Used | 401 - 908.2 | | | 12 13 |
| 14 | Not Used | 401 - 908.4 | | | 14 |
| 15 | Not Used | 401 - 908.11 | | | 15 |
| 16 17 | Not Used | 401 - 908.12 | | | 16 |
| 17 | Not Used Conservation Investment Program - SD | 401 - 908.13 401 - 908.16 | 485,000 | | 17 18 |
| 19 | Conservation Investment Program - ND | 401 - 908.17 | 0 | | 19 |
| 20 | Conservation Investment Program - MN | 401 - 908.18 | 9,000,000 | | 20 |
| 21 | Not Used | 401 - 908.22 | | | 21 |
| 22 | Not Used | 401 - 908.23 | 200 == 1 | | 22 |
| 23 24 | Info & Instr Advertising Expense Miscellaneous Expenses | 401 - 909 401 - 910 | 209,751 117,574 | 401 = 12,470,633.78 | 23 24 |
| 25 | missoniariosas Exp01303 | 401-310 | 117,374 | -101 - 12,470,000.70 | 25 |
| 26 | Sales Expenses: | | | | 26 27 |
| 27 | Supervisory Labor and Expenses | 401 - 911 | 12,190 | | 27 |
| 28 | Minnesota Economic Development | 401 - 912 401 - 912 | 274,979 | | 28 |
| 29 30 | North Dakota Economic Development South Dakota Economic Development | 401 - 912 | 5,943 | | 29 |
| 31 | Not Used | 401 - 912.04 | | Check Totals Amounts | 30 |
| 32 | Expenses - Sales & Demonstrations | 401 - 912 | | Total 401 = 205,308,933.11 | 32 |
| 33 | Not Used | 401 - 912.10 | | Total 402 = 28,695,084.59 | 33 |
| 34 35 | Not Used | 401 - 912.11 &12 | | Plus 555 (2) 90,662,127 | 34 |
| 36 | Not Used Not Used | 401 - 912.13 401 - 912.14 | | Total 324,666,144.70 GL Total (2) 324,666,145.00 | 35 36 |
| 37 | Not Used | 401 - 912.20 | | Difference (0.30) | 37 |
| 38 | Not Used | 401 - 912.21 & .22 | | | 38 |
| 39 | Not Used | 401 - 912.23 | | | 39 |
| 40 | Not Used Not Used | 401 - 912.24 401 - 912.30 | | | 40 |
| 41 | Not Used | 401 - 912.32 | | | 41 42 |
| 43 | Not Used | 401 - 912.33 | | | 43 |
| 44 | Not Used | 401 - 912.34 | | | 44 |
| 45 | Advertising | 401 - 913 | 1,348 | | 45 |
| 46 47 | Miscellaneous Sales Expense Not Used | 401 - 916 401 - 916.02 | 296,288 | | 46 47 |
| 48 | Not Used | 401 - 916.03 | | | 48 |
| 49 | Not Used | 401 - 916.04 | | | 49 |
| 50 | Not Used | 401 - 916.08 | | | 50 |
| 51 | Not Used Not Used | 401 - 916.10 401 - 916.11 | | | 51 |
| 52 53 | Not Used Not Used | 401 - 916.11 401 - 916.12 | | | 52 53 |
| 54 | Not Used | 401 - 916.13 | | | 53 |
| 55 | Not Used | 401 - 916.20 | | | 55 |
| 56 | Not Used | 401 - 916.21 | | | 56 |
| 57 58 | Not Used Not Used | 401 - 916.22 401 - 916.23 | | | <u>57</u> 58 |
| 59 | Not Used Not Used | 401 - 916.23 | | | 59 |
| 60 | Not Used | 401 - 916.31 | | | 60 |
| 61 | Not Used | 401 - 916.32 | | | 61 |
| 62 | Not Used | 401 - 916.33 | | 401 = 590,748.00 | 62 |
| 63 64 | Operating Expenses - Admin & General: | | | | 63 64 |
| 65 | Salaries, Office Supplies & Expenses | 401 - 920 | 20,291,006 | | 65 |
| 66 | Various Admin & General Expenses | 401 - 921 | 12,108,238 | | 66 |
| 67 | Capitalized Admin & General Expenses | 401 - 922 | (2,720,136) | | 67 |
| 68 | Outside Services Employed | 401 - 923 | 1,083,910 | | 68 |
| 69 70 | Property Insurance Property Insurance-Wind | 401 - 924 401 - 924(W) | 2,729,000 1,501,959 | | 69 70 |
| 71 | Injuries & Damages | 401 - 925 | 4,536,918 | | 71 |
| 72 | Employee Pensions & Benefits | 401 - 926 | 1,079,188 | | 72 |
| 73 | Regulatory Commission Expenses | 401 - 928 | 3,151,279 | | 73 |
| 74 | Miscellaneous General Expenses | 401 - 930 | 3,520,649 | A/C 930.01 Included in This Account | 74 |
| 75 76 | Informational Advertising Rents | 401 - 930.01 401 - 931 | 562 704 | 401 = 47,844,715.00 | <u>75</u> 76 |
| 77 | Maintenance Expenses | 402 - 935 | 1,810,327 | A/C 935.06 Included in This Account | 77 |
| 78 | Radio Load Control Equipment | 402 - 935.06 | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | (2 | 2) FDW Transactions - 2011 located in Misc W/P file 78 |
| | | | | (C | 3) FDW Transactions - 2011 located in Misc W/P file |

| Line # | Factors | | | | | | | 2024 | Functionalization | Page 4 of 6 | Line # |
|--|--|--|---|--|--|--|---|---|-------------------|----------------|---|
| 1 | Base/Peak Split | Peak | Base | | | | - | 2024 | Tunctionalization | 1 age 4 or 0 | 1 |
| 2 | 2024 Excluding Wind - (3) | 24.03% | 75.97% | 100.00% | (3) Current Year Work Pag | per C-1, Page 1. | | | | | 2 |
| 3 | 2024 Wind - (4) | 31.49% | 68.51% | | (4) Current Year Work Pag | | | | | | 3 |
| 4 | · | <u> </u> | | | | | | | | | 4 |
| 5 | | | | | | | | | | | 5 |
| 6 | Distribution Rate Base: | Primary | Secondary | Primary | Secondary | Street | Area | | Load | | 6 |
| 7 | (3) | Demand | Demand | Customer | Customer | Lights | Lights | Meters | Management | | 7 |
| 28 | (3) | Demanu | Demanu | Customer | Customer | Ligitis | Ligitis | Merera | wanagement | | 28 |
| 29 | Ending Balances | | | | | | | | | | 29 |
| 30 | Land | 1.497.656 | | | | | | | | | 30 |
| 31 | Station Equipment | 140,726,674 | | | | | | | | | 31 |
| 32 | Poles, Towers & Fixtures | 53,111,404 | 0 | 28,722,762 | 0 | 4,417,399 | 2,462,203 | | | | 32 |
| 33 | Overhead Conductors & Devices | 36,618,097 | 18,726,676 | 1,772,760 | 1.654.124 | 2.438.389 | 1.468.735 | | | | 33 |
| 34 | Underground Conduit | 0 | 0 | 0 | 0 | 0 | 0 | | | | 34 |
| 35 | Underground Conductors & Devices | 22,850,922 | 2,693,847 | 88,663,816 | 11,481,631 | 2,716,000 | 1,635,950 | | | | 35 |
| 36 | Line Transformers | 0 | 82,044,955 | 0 | 48,909,996 | 0 | 0 | | | | 36 |
| 37 | Services | 0 | 11,596,627 | 0 | 2,591,703 | 0 | 0 | | | | 37 |
| 38 | Underground Services | 0 | 27,952,158 | 0 | 22,501,544 | 0 | 0 | | | | 38 |
| 39 | Meters | | | | | 1 | | 28,397,520 | | | 39 |
| 40 | Smart Meters | | | | | | | 36,169,600 | | | |
| 41 | Load Management Switches | | | | | | | | 8,899,439 | | 41 |
| 42 | Interruption Monitors | | | | 0 | | | | | | 42 |
| 43 | Installation on Customers' Premises | | | 0 | | | | | | | 43 |
| 44 | EV Charging | | 1,447,748 | | 323,554 | | | | | | |
| 45 | All Other Private Lighting | | | | | | 10,003,929 | | | | 45 |
| 46 | Streetlighting & Signal Systems | | | | | 14,969,064 | | | | | 46 |
| 47 | | | | | | | | | | | 47 |
| 48 | Total Ending Balances | 254,804,753 | 144,462,010 | 119,159,338 | 87,462,552 | 24,540,852 | 15,570,818 | 64,567,120 | 8,899,439 | 719,466,881.81 | |
| 49 50 | | Primary | Secondary | Primary | Secondary | Street | Area | | Load | 3.97 | 7 49 50 |
| | | | | | | | | | | | |
| 51 | Distribution Expenses | Demand | Demand | Customer | Customer | Lights | Lights | Meters | Management | | 51 |
| 51 52 | Distribution Expenses Operation, Supervision & Engineering | Demand 54,423 | Demand 40,602 | Customer 96,890 | Customer 40,146 | Lights 3,382 | Lights 2,023 | 170,949 | Management 0 | | 51 52 |
| 51 52 53 | | Demand 54,423 22,817 | Demand | Customer | Customer | Lights | Lights | | Management | | 51 52 48A |
| 51 52 53 54 | Operation, Supervision & Engineering Load Dispatching Station Expenses | Demand 54,423 22,817 292,870 | Demand 40,602 19,567 | Customer 96,890 48,377 | Customer 40,146 19,347 | 3,382 1,889 | 2,023 1,119 | 170,949 | Management 0 | | 51 52 48A 54 |
| 51 52 53 54 55 | Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses | 54,423 22,817 292,870 77,351 | Demand 40,602 19,567 96,867 | 96,890 48,377 26,289 | 40,146 19,347 45,823 | 3,382 1,889 5,910 | 2,023 1,119 3,389 | 170,949 | Management 0 | | 51 52 48A 54 55 |
| 51 52 53 54 55 56 | Operation, Supervision & Engineering Lead Dispatiching Station Expenses Line Expenses Underground Line Expenses | Demand 54,423 22,817 292,870 | Demand 40,602 19,567 | Customer 96,890 48,377 | Customer 40,146 19,347 | 3,382 1,889 5,910 35,821 | 2,023 1,119 | 170,949 | Management 0 | | 51 52 48A 54 55 56 |
| 51 52 53 54 55 56 57 | Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses Underground Line Expenses Streetlighting & Signal System | 54,423 22,817 292,870 77,351 | Demand 40,602 19,567 96,867 | 96,890 48,377 26,289 | 40,146 19,347 45,823 | 3,382 1,889 5,910 | 2,023 1,119 3,389 | 170,949 82,382 | Management 0 0 | | 51 52 48A 54 55 56 57 |
| 51 52 53 54 55 56 57 58 | Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses Underground Line Expenses Streetlighting & Signal System Meter Expenses: | 54,423 22,817 292,870 77,351 | Demand 40,602 19,567 96,867 | 96,890 48,377 26,289 | Customer 40,146 19,347 45,823 448,197 | 3,382 1,889 5,910 35,821 | 2,023 1,119 3,389 | 170,949 | Management 0 | | 51 52 48A 54 55 56 57 58 |
| 51 52 53 54 55 56 57 58 59 | Operation, Supervision & Engineering Load Dispatching Station Expenses Underground Line Expenses Underground Line Expenses Streetlighting & Signal System Meter Expenses: Other Distribution Expenses | Demand 54,423 22,817 292,870 77,351 301,376 | Demand 40,602 19,567 96,867 404,184 | Customer 96,890 48,377 26,289 1,169,369 | Customer 40,146 19,347 45,823 448,197 | 3,382 1,889 5,910 35,821 0 | 2,023 1,119 3,389 21,576 | 170,949 82,382 2,109,573 | Management 0 0 | | 51 52 48A 54 55 56 57 58 59 |
| 51 52 53 54 55 56 57 58 59 60 | Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses Line Expenses Undercround Line Expenses Streetlighting & Signal System Meter Expenses Other Distribution Expenses Miscellaneous Distribution Expenses | Demand 54,423 22,817 292,870 77,351 301,376 | Demand 40,602 19,567 96,867 | Customer 96,890 48,377 26,289 1,169,369 | Customer 40,146 19,347 45,823 448,197 | 3,382 1,889 5,910 35,821 0 | 2,023 1,119 3,389 21,576 | 170,949 82,382 | Management 0 0 | | 51 52 48A 54 55 56 57 58 59 60 |
| 51 52 53 54 55 56 57 58 59 60 61 | Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses Underround Line Expenses Streetlighting & Signal System Meter Expenses: Other Distribution Expenses Miscellaneous Distribution Expenses | Demand 54,423 22,817 292,870 77,351 301,376 505,430 139,818 | Demand 40,602 19,567 96,867 404,184 | Customer 96.890 48,377 26,289 1,169,369 899,826 75,614 | Customer 40,146 19,347 45,823 448,197 1,401 372,843 | 3,382 1,889 5,910 35,821 0 31,406 11,629 | 2,023 1,119 3,389 21,576 | 170,949 82,382 2,109,573 | Management 0 0 | | 51 52 48A 54 55 56 57 58 59 60 |
| 51 52 53 54 55 56 57 58 59 60 61 62 | Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses Line Expenses Undercround Line Expenses Streetlighting & Signal System Meter Expenses Other Distribution Expenses Streetlighting & Signal System Miscellaneous Distribution Expenses Rents Rents Maintenance, Supervision & Engineering | Demand 54,423 22,817 292,870 77,351 301,376 505,430 139,818 497,564 | Demand 40,602 19,567 96,867 404,184 | Customer 96,890 48,377 26,289 1,169,369 | Customer 40,146 19,347 45,823 448,197 | 3,382 1,889 5,910 35,821 0 | 2,023 1,119 3,389 21,576 | 170,949 82,382 2,109,573 | Management 0 0 | | 51 52 48A 54 55 56 57 58 59 60 61 62 |
| 51 52 53 54 55 56 57 58 59 60 61 62 63 | Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses Underground Line Expenses Streetlighting & Signal System Meter Expenses: Other Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Garage Maintenance, Supervision & Engineering Maintenance of Station Equipment | Demand 54,423 22,817 292,870 77,351 301,376 505,430 139,818 497,564 744,378 | Demand 40,602 19,567 96,867 404,184 377,080 167,994 | 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469 | Customer 40,146 19,347 45,823 448,197 1,401 372,843 55,673 | 3,382 1,889 5,910 35,821 0 31,406 11,629 57,942 | Lights 2,023 1,119 3,389 21,576 18,788 6,482 17,015 | 170,949 82,382 2,109,573 | Management 0 0 | | 51 52 48A 54 55 56 57 58 59 60 61 62 63 |
| 51 52 53 54 55 56 57 58 59 60 61 62 63 | Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses Line Expenses Underground Line Expenses Streetlighting & Signal System Meter Expenses Other Distribution Expenses Streetlighting & Signal System Miscellaneous Distribution Expenses Rents Maintenance, Supervision & Engineering Maintenance of Station Equipment Maintenance of Overhead Lines | Demand 54,423 22,817 292,870 77,351 301,376 505,430 138,818 497,564 744,378 2,251,497 | Demand 40,602 19,567 96,867 404,184 377,080 167,994 760,874 | Customer 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469 765,195 | Customer 40,146 19,347 45,823 448,197 1,401 372,843 55,673 106,537 | 3,382 1,889 5,910 35,821 0 31,406 11,629 57,942 | 2,023 1,119 3,389 21,576 18,788 6,482 17,015 98,635 | 170,949 82,382 2,109,573 | Management 0 0 | | 51 52 48A 54 55 56 57 58 59 60 61 62 63 64 |
| 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 | Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses Underground Line Expenses Versetinghing & Signal System Meter Expenses: Other Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Rents Maintenance, Supervision & Engineering Maintenance of Station Equipment Maintenance of Overhead Lines Maintenance of Underground Lines | Demand 54,423 22,817 292,870 77,351 301,376 505,430 139,818 497,564 744,378 | Demand 40,602 19,567 96,867 404,184 377,080 167,994 760,874 136,797 | 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469 | Customer 40,146 19,347 45,823 448,197 1,401 372,843 55,673 106,537 151,693 | 3,382 1,889 5,910 35,821 0 31,406 11,629 57,942 | Lights 2,023 1,119 3,389 21,576 18,788 6,482 17,015 | 170,949 82,382 2,109,573 | Management 0 0 | | 51 52 48A 54 55 56 57 58 59 60 61 62 63 64 65 |
| 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 | Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses Line Expenses Line Expenses Undertround Line Expenses Streetlighting & Signa System Meter Expenses Other Distribution Expenses Sinest Signa System Miscellaneous Distribution Expenses Rents Maintenance of Station Equipment Maintenance of Overhead Lines Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Line Transformers | Demand 54,423 22,817 292,870 77,351 301,376 505,430 138,818 497,564 744,378 2,251,497 | Demand 40,602 19,567 96,867 404,184 377,080 167,994 760,874 | Customer 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469 765,195 | Customer 40,146 19,347 45,823 448,197 1,401 372,843 55,673 106,537 | 3,382 1,889 5,910 35,821 0 31,406 11,629 57,942 172,026 12,124 | 2,023 1,119 3,389 21,576 18,788 6,482 17,015 98,635 | 170,949 82,382 2,109,573 | Management 0 0 | | 51 52 48A 55 56 57 58 59 60 61 62 63 64 65 66 |
| 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 | Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses Underround Line Expenses Underround Line Expenses Streetlishing & Signal System Meter Expenses: Other Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Rents Maintenance of Station Equipment Maintenance of Station Equipment Maintenance of Underground Lines Maintenance of Underground Lines Maintenance of Streetlishing & Signal | Demand 54,423 22,817 292,870 77,351 301,376 505,430 138,818 497,564 744,378 2,251,497 | Demand 40,602 19,567 96,867 404,184 377,080 167,994 760,874 136,797 | Customer 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469 765,195 | Customer 40,146 19,347 45,823 448,197 1,401 372,843 55,673 106,537 151,693 | 3,382 1,889 5,910 35,821 0 31,406 11,629 57,942 | 2,023 1,119 3,389 21,576 18,788 6,482 17,015 98,635 | 170,949 82,382 2,109,573 1,587,619 | Management | | 51 52 48A 54 55 56 57 58 59 60 61 62 63 64 65 66 67 |
| 51 52 53 54 55 56 57 58 60 61 62 63 64 65 66 67 68 | Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses Line Expenses Line Expenses Undersround Line Expenses Streetlighting & Signa System Meter Expenses Other Distribution Expenses Streetlighting & Signa System Miscellaneous Distribution Expenses Rents Manitenance, Supervision & Engineering Maintenance of Station Equipment Maintenance of Ovenhead Lines Maintenance of Underground Lines Maintenance of Line Transformers Maintenance of Line Transformers Maintenance of Meters: Maintenance of Meters: | Demand 54.423 22,817 292,870 77,351 301,376 505,430 139,818 497,564 744,378 2,251,497 102,002 | Demand 40,602 19,567 96,867 404,184 377,080 167,994 760,874 136,797 148,276 | Customer 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469 765,195 395,776 | Customer 40,146 419,347 45,823 448,197 1,401 372,843 55,673 106,537 151,693 88,393 | Lights 3,382 1,889 5,910 35,821 0 0 31,406 11,629 57,942 172,026 12,124 176,602 | 2,023 1,119 3,389 21,576 18,788 6,482 17,015 98,635 7,303 | 170,949 82,382 2,109,573 1,587,619 | Management | | 51 52 48A 54 55 56 57 58 59 60 61 62 63 64 65 66 67 |
| 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 | Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses Underground Line Expenses Underground Line Expenses Streetlishing & Signal System Meter Expenses: Other Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Maintenance, Supervision & Engineering Maintenance of Station Equipment Maintenance of Underground Lines Maintenance of Underground Lines Maintenance of Streetlishing & Signal Maintenance of Meters: Maintenance of Meters: Maintenance of Meters: Maintenance of Property in AC 371 | Demand 54.423 22.817 222.870 77.351 301.376 505.430 139.818 497.564 744.378 2.251.497 102.002 | Demand 40,802 19,567 96,867 404,184 377,080 167,994 760,874 136,797 148,276 | Customer 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469 765,195 395,776 | Customer 40,146 419,347 45,823 448,197 1,401 372,843 55,673 106,537 151,693 88,393 | 3,382 1,889 5,910 35,821 0 31,406 11,629 57,942 172,026 12,124 176,602 9,905 | 2,023 1,119 3,389 21,576 18,788 6,482 17,015 98,635 7,303 | 170,949 82,382 2,109,573 1,587,619 | Management | | 51 52 48A 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 |
| 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 | Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses Underground Line Expenses Underground Line Expenses Underground Line Expenses Underground Line Expenses Under Distribution Expenses Other Distribution Expenses Miscellaneous Distribution Expenses Retis Manitenance, Supervision & Engineering Manitenance of Station Equipment Manitenance of Ovenhead Lines Manitenance of Underground Lines Manitenance of Line Transformers Manitenance of Line Transformers Manitenance of Meters: Maintenance of Property in AC 371 Rounding | Demand 54.423 22.817 292.870 77.351 301.376 505.430 139.818 497.564 744.378 2.251.447 102.002 | Demand 40,602 19,567 96,867 404,184 377,080 167,994 760,874 136,797 148,276 28,718 (13,00) | Customer 96.890 48,377 26.289 1,169,369 899,826 75,614 186,469 765,195 395,776 31,876 (191,00) | Customer 40,146 419,347 45,823 448,197 1,401 372,843 55,673 106,537 151,693 88,393 9,517 (12,00) | 3,382 1,889 5,910 35,821 0 31,406 11,629 57,942 172,026 12,124 176,602 9,905 (26,00) | 2,023 1,119 3,389 21,576 18,788 6,482 2,17,015 98,635 7,303 | 170,949 82,382 2,109,573 1,587,619 597,884 16,416 (53,00) | Management | 17 553 487 31 | 51 52 48A 54 55 56 60 61 62 63 64 65 66 67 68 69 70 |
| 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 | Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses Underground Line Expenses Underground Line Expenses Streetlishing & Signal System Meter Expenses: Other Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Maintenance, Supervision & Engineering Maintenance of Station Equipment Maintenance of Underground Lines Maintenance of Underground Lines Maintenance of Streetlishing & Signal Maintenance of Meters: Maintenance of Meters: Maintenance of Meters: Maintenance of Property in AC 371 | Demand 54.423 22.817 222.870 77.351 301.376 505.430 139.818 497.564 744.378 2.251.497 102.002 | Demand 40,802 19,567 96,867 404,184 377,080 167,994 760,874 136,797 148,276 | Customer 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469 765,195 395,776 | Customer 40,146 419,347 45,823 448,197 1,401 372,843 55,673 106,537 151,693 88,393 | 3,382 1,889 5,910 35,821 0 31,406 11,629 57,942 172,026 12,124 176,602 9,905 | 2,023 1,119 3,389 21,576 18,788 6,482 17,015 98,635 7,303 | 170,949 82,382 2,109,573 1,587,619 | Management | 17.553,487.31 | 51 52 48A 54 55 56 57 58 60 61 62 63 64 65 66 67 70 |
| 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 70 71 | Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses Underground Line Expenses Underground Line Expenses Underground Line Expenses Underground Line Expenses Under Distribution Expenses Other Distribution Expenses Miscellaneous Distribution Expenses Retis Manitenance, Supervision & Engineering Manitenance of Station Equipment Manitenance of Ovenhead Lines Manitenance of Underground Lines Manitenance of Line Transformers Manitenance of Line Transformers Manitenance of Meters: Maintenance of Property in AC 371 Rounding | Demand 54.423 22.817 292.870 77.351 301.376 505.430 139.818 497.564 744.378 2.251.447 102.002 | Demand 40,602 19,567 96,867 404,184 377,080 167,994 760,874 136,797 148,276 28,718 (13,00) | Customer 96.890 48,377 26.289 1,169,369 899,826 75,614 186,469 765,195 395,776 31,876 (191,00) | Customer 40,146 419,347 45,823 448,197 1,401 372,843 55,673 106,537 151,693 88,393 9,517 (12,00) | 3,382 1,889 5,910 35,821 0 31,406 11,629 57,942 172,026 12,124 176,602 9,905 (26,00) | 2,023 1,119 3,389 21,576 18,788 6,482 2,17,015 98,635 7,303 | 170,949 82,382 2,109,573 1,587,619 597,884 16,416 (53,00) | Management | 17,553,487.31 | 51 52 48A 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 |
| 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 | Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses Underground Line Expenses Underground Line Expenses Underground Line Expenses Underground Line Expenses Under Distribution Expenses Other Distribution Expenses Miscellaneous Distribution Expenses Retis Manitenance, Supervision & Engineering Manitenance of Station Equipment Manitenance of Ovenhead Lines Manitenance of Underground Lines Manitenance of Line Transformers Manitenance of Line Transformers Manitenance of Meters: Maintenance of Property in AC 371 Rounding | Demand 54.423 22.817 292.870 77.351 301.376 505.430 139.818 497.564 744.378 2.251.447 102.002 | Demand 40,602 19,567 96,867 404,184 377,080 167,994 760,874 136,797 148,276 28,718 (13,00) | Customer 96.890 48,377 26.289 1,169,369 899,826 75,614 186,469 765,195 395,776 31,876 (191,00) | Customer 40,146 45,823 448,197 1,401 372,843 55,673 106,537 151,693 88,393 9,517 (12,00) 1,339,557 | 1,889 3,382 1,889 5,910 35,821 0 31,406 11,629 57,942 172,026 12,124 176,602 9,905 (26,00) 518,608 | 2,023 1,119 3,389 21,576 18,788 6,482 2,17,015 98,635 7,303 | 170,949 82,382 2,109,573 1,587,619 597,884 16,416 (53,00) | Management | 17,553,487.31 | 51 52 48A 54 55 56 57 58 60 61 62 63 64 65 66 67 68 69 70 71 72 73 |
| 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 70 71 | Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses Underground Line Expenses Underground Line Expenses Underground Line Expenses Underground Line Expenses Under Distribution Expenses Other Distribution Expenses Miscellaneous Distribution Expenses Retis Manitenance, Supervision & Engineering Manitenance of Station Equipment Manitenance of Ovenhead Lines Manitenance of Underground Lines Manitenance of Line Transformers Manitenance of Line Transformers Manitenance of Meters: Maintenance of Property in AC 371 Rounding | Demand 54.423 22.817 292.870 77.351 301.376 505.430 139.818 497.564 744.378 2.251.447 102.002 | Demand 40,602 19,567 96,867 404,184 377,080 167,994 760,874 136,797 148,276 28,718 (13,00) | Customer 96.890 48,377 26.289 1,169,369 899,826 75,614 186,469 765,195 395,776 31,876 (191,00) | Customer 40,146 419,347 45,823 448,197 1,401 372,843 55,673 106,537 151,693 88,393 9,517 (12,00) | 3,382 1,889 5,910 35,821 0 31,406 11,629 57,942 172,026 12,124 176,602 9,905 (26,00) | 2,023 1,119 3,389 21,576 18,788 6,482 2,17,015 98,635 7,303 | 170,949 82,382 2,109,573 1,587,619 597,884 16,416 (53,00) | Management | 17,553,487,31 | 51 52 48A 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 |
| 51 52 53 54 55 56 57 58 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 | Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses Underground Line Expenses Underground Line Expenses Streetlighting & Signal System Meter Expenses: Other Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Ostation Equipment Maintenance, Ostation Equipment Maintenance of Station Equipment Maintenance of Underground Lines Maintenance of Underground Lines Maintenance of Streetlighting & Signal Maintenance of Property in AC 371 Rounding Total Distribution Expenses | Demand 54.423 22.817 292.870 77.351 301,376 505,430 139,818 497,564 744,378 2,251,449 102,002 85,077 309,00 5,074,892 | Demand 40,802 19,567 96,867 404,184 377,080 167,994 760,874 136,797 148,276 28,718 (13,00) 2,180,947 Transmission | Customer 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469 765,195 395,776 31,876 (191,00) 3,695,490 Distribution | Customer 40,146 19,347 45,823 448,197 1,401 372,843 55,673 106,537 151,693 88,393 9,517 (12,00) 1,339,557 Customer Accounting | Lights 3,382 1,889 5,910 35,821 0 0 31,406 11,629 57,942 172,026 12,124 176,602 9,905 (26,00) 518,608 | 2,023 1,119 3,389 21,576 18,788 6,482 17,015 98,635 7,303 2,909 (15,00) | 170,949 82,382 2,109,573 1,587,619 597,884 16,416 (53,00) | Management | 17,553,487.31 | 51 52 48A 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 97 70 71 72 73 74 |
| 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 71 72 73 | Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses Underground Line Expenses Underground Line Expenses Underground Line Expenses Underground Line Expenses Under Distribution Expenses Other Distribution Expenses Miscellaneous Distribution Expenses Retis Manitenance, Supervision & Engineering Manitenance of Station Equipment Manitenance of Ovenhead Lines Manitenance of Underground Lines Manitenance of Line Transformers Manitenance of Line Transformers Manitenance of Meters: Maintenance of Property in AC 371 Rounding | Demand 54.423 22.817 229.870 77.351 301.376 505.430 139.818 497.564 744.378 2.251.497 102.002 85.057 309.90 5.074.892 | Demand 40,602 19,567 96,867 404,184 377,080 167,994 780,874 136,797 148,276 28,718 (13,00) 2,180,947 | Customer 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469 765,195 395,776 31,876 (191,00) 3,695,490 | Customer 40,146 419,347 45,823 448,197 1,401 372,843 55,673 106,537 151,693 88,393 9,517 (12,00) 1,339,557 Customer | Lights 3,382 1,889 5,910 35,821 0 0 31,406 11,629 57,942 172,026 12,124 176,602 9,905 (26,00) 518,608 Customer | 2,023 1,119 3,389 21,576 18,788 6,482 2,17,015 98,635 7,303 | 170,949 82,382 2,109,573 1,587,619 597,884 16,416 (53,00) | Management | 17,553,487.31 | 51 52 48A 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 |
| 51 52 53 54 55 56 57 58 60 61 62 63 64 65 66 67 70 71 72 73 74 | Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses Meter Expenses Other Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Maniterance, Supervision & Engineering Mainterance of Overhead Lines Mainterance of Overhead Lines Mainterance of Underground Lines Mainterance of Underground Lines Mainterance of Underground Lines Mainterance of Meters: Mainterance of Property in AC 371 Reduction Total Distribution Expenses | Demand 54.423 22.817 229.870 77.351 301.376 505.430 139.818 497.564 744.378 2.251.497 102.002 85.057 309.90 5.074.892 | Demand 40,802 19,567 96,867 404,184 377,080 167,994 760,874 136,797 148,276 28,718 (13,00) 2,180,947 Transmission | Customer 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469 765,195 395,776 31,876 (191,00) 3,695,490 Distribution | Customer 40,146 19,347 45,823 448,197 1,401 372,843 55,673 106,537 151,693 88,393 9,517 (12,00) 1,339,557 Customer Accounting | Lights 3,382 1,889 5,910 35,821 0 0 31,406 11,629 57,942 172,026 12,124 176,602 9,905 (26,00) 518,608 | 2,023 1,119 3,389 21,576 18,788 6,482 17,015 98,635 7,303 2,909 (15,00) | 170,949 82,382 2,109,573 1,587,619 597,884 16,416 (53,00) | Management | 17,553,487.31 | 51 52 48A 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 |

| 2024 | Functionalization | Page 5 of 6 |
|------|-------------------|-------------|
| | | |

| Line # | Plant in Service | | Simple Average 2024 | | | | | | | Line # |
|----------|--|---|--------------------------|---------------|------------|------|---------------|-------------------|------------|----------|
| 1 | Production Plant | | 2024 | | | | | | | 1 |
| 2 | A/C 101 & 106 - Base Demand | | 662,476,008 | | | | | | | 3 |
| 3 | Peak Demand | | 416,694,169 | | | | | | | 3 |
| 5 | Base Energy | | 450,671,354 | | | | | | | 5 |
| 6 | Subtotal A/C 101 & 106 | | 1,529,841,532 | | | | | | | 6 |
| 7 | Subday ve for a for | | 1,020,041,002 | | | | | | | 7 |
| 8 | A/C 114 - Base Demand | | 1,206,597 | | | | | | | 8 |
| 9 | Peak Demand | | 381,658 | | | | | | | 9 |
| 10 11 | Base Energy | | 0 | | | | | | | 10 11 |
| 12 | Subtotal A/C 114 | | 1,588,255 | | | | | | | 12 |
| 13 | | | | | | | | | | 13 |
| 14 | Total Production Plant | | 1,531,429,787 | | | | | | | 14 |
| 15 16 | Transmission Plant | | | | | | | | | 15 16 |
| 16 | Transmission Plant A/C 101 & 106 | | 824,652,331 | | | | | | | 16 |
| 18 | A/C 114 | | 58,287 | | | | | | | 18 |
| 19 | | | | | | | | | | 19 |
| 20 | Total Transmission Plant | | 824,710,618 | | | | | | | 20 |
| 21 | Distribution Plant - A/C 101, 106 & 114 | ı | | | | | | | | 21 |
| 23 | Primary Demand-INC A/C 114 | | 254,804,753 | | | | | | | 23 |
| 24 | Secondary Demand | | 144,462,010 | | | | | | | 24 |
| 25 | Primary Customer | | 119,159,338 | | | | | | | 25 |
| 26 | Secondary Customer | | 87,462,552 | | | | | | | 26 27 |
| 27 | Streetlighting | | 24,540,852 | | | | | | | 27 |
| 28 29 | Area Lighting Meters | | 15,570,818 64,567,120 | | | | | | | 28 29 |
| 30 | Load Management | | 8,899,439 | | | | | | | 30 |
| 31 | _ | | | | | | | | | 31 |
| 32 | Total Distribution Plant | | 719,466,882 | | | | | | | 32 |
| 33 34 | General Plant | | | | | | | | | 33 34 |
| 35 | Production | | 41,841,785 | | | | | | | 35 |
| 36 | Transmission | | 19,903,693 | | | | | | | 36 |
| 37 | Distribution | | 30,817,789 | | | | | | | 37 |
| 38 | Customer Accounts | | 24,517,241 | | | | | | | 38 |
| 39 40 | Customer Service & Info Load Management | | 5,696,124 165,980 | | | | | | | 39 40 |
| 41 | Load Management | | 100,300 | Total Plant | Intangible | PHFU | Total | Total From Page 1 | Difference | 41 |
| 42 | Total General Plant | | 122,942,613 | 3,198,549,899 | 42,134,377 | 0 | 3,240,684,276 | 3,240,684,272 | 4 | 4 42 |
| 43 | | | | | | | | | | 43 |
| 44 45 | | | | | | | | | | 44 45 |
| 46 | | | | | | | | | | 46 |
| 47 | | | | | | | | | | 47 |
| | Operating Expenses | | Amount | | | | | | | 48 |
| 49 | Production Expenses | | | | | | | | | 49 |
| 50 51 | Production Expenses Excl Purchased Power Base Demand | | 15,513,031 | | | | | | | 50 51 |
| 52 | Peak Demand | | 8,562,412 | | | | | | | 52 |
| 53 | Base Energy | | 67,526,672 | | | | | | | 53 |
| 54 | Peak Energy | | 10,397,281 | | | | | | | 54 |
| | Direct MN | | 377,143 | | | | | | | 55 |
| 56 57 | Total Excluding Purchased Power | 1 | 102,376,539 | | | | | | | 56 57 |
| 58 | Transmission Expenses | | 35,329,066 | | | | | | | 58 |
| 59 | | | ,, | | | | | | | 59 |
| 60 | Distribution Expenses | | | | | | | | | 60 |
| 61 62 | Primary Demand Secondary Demand | | 5,074,892 2,180,947 | | | | | | | 61 62 |
| 63 | Primary Customer | | 2,180,947 3,695,490 | | | | | | | 63 |
| 64 | Secondary Customer | | 1,339,557 | | | | | | | 64 |
| 65 | Streetlighting | | 518,608 | | | | | | | 65 |
| 66 | Area Lighting | | 179,224 | | | | | | | 66 |
| 67 68 | Meters Load Management | | 4,564,770 0 | | | | | | | 67 68 |
| 69 | Loau wanayement | | 0 | | | | | | | 69 |
| 70 | Total Distribution | | 17,553,487 | | | | | | | 70 |
| | | | | | | | | | | |

| Line # | | Amount | 2024 | Functionalization | Page 6 of 6 | Line # |
|--------|---|------------|------|-------------------|-------------|--------|
| 1 | Customer Accounting Expenses | | · · | · · | | 1 |
| 2 | Meter Reading | 5,857,762 | | | | 2 |
| 3 | Other | 10,170,737 | | | | 3 |
| 4 | | | | | | 4 |
| 5 | Total Customer Accounts | 16,028,499 | | | | 5 |
| 6 | | | | | | 6 |
| 7 | Customer Service & Info Expense - MN | 9,000,000 | | | | 7 |
| 8 | - ND | 0 | | | | 8 |
| 9 | - SD | 485,000 | | | | 9 |
| 10 | - Other | 2,985,634 | | | | 10 |
| 11 | | | | | | 11 |
| 12 | Total Customer Serv & Information Exp | 12,470,634 | | | | 12 |
| 13 | | | | | | 13 |
| 14 | Sales Expenses - MN | 274,979 | | | | 14 |
| 15 | - ND | 5,943 | | | | 15 |
| 16 | - SD | 0 | | | | 16 |
| 17 | - Other | 309,826 | | | | 17 |
| 18 | | | | | | 18 |
| 19 | Total Sales Expenses | 590,748 | | | | 19 |
| 20 | | | | | | 20 |
| 21 | Adminstrative & General Expenses | | | | | 21 |
| 22 | Salaries, Supplies, Pensions & Benefits | | | | | 22 |
| 23 | Production | 10,482,304 | | | | 23 |
| 24 | Transmission | 4,986,321 | | | | 24 |
| 25 | Distribution | 7,720,546 | | | | 25 |
| 26 | Customer Accounts | 6,142,118 | | | | 26 |
| 27 | Customer Service & Info | 1,427,007 | | | | 27 |
| 28 | | | | | | 28 |
| 29 | Total A&G Salaries, Supplies, Pensions & Benefits | 30,758,296 | | | | 29 |
| 30 | | | | | | 30 |
| 31 | Adminstrative & General Expenses | | | | | 31 |
| 32 | Load Management | 0 | | | | 32 |
| 33 | Outside Services (A/C 923) | 1,083,910 | | | | 33 |
| 34 | Property Insurance (A/C 924) | 4,230,959 | | | | 34 |
| 35 | Injuries & Damages (A/C 925) | 4,536,918 | | | | 35 |
| 36 | | | | | | 36 |
| 37 | General Advertising (A/C 930.1) | 0 | | | | 37 |
| 38 | Misc. Rents. Maintenance | 5,893,680 | | | | 38 |

| | | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | (J) |
|----------|---|---------------------------------------|--------------------------|----------------------|----------------------------|-------------------|----------------------------|---|---|----------------|---|
| | | | | 2024 Re | gulatory Adjustme | ents | | | | | |
| Line | | Total Company 2024 Unadjusted Year | GIPs | Hoot Lake Solar | Transmission Recovery | Electric Vehicles | Total Adjustments | Changes in Allocations Due to Effect of Test Year Adjustments | OTP Total Company 2024 Regulatory Year | ND Allocation | OTP ND 2024 Regulatory Year |
| 1 | Plant in Service | | | | | | | | | | |
| | A/C 101 & 106 - Direct MN | \$0 | | | | | - | | \$0 | 0.0% | |
| 3 | | \$0 | | | | | - | | \$0 | 100.0% | \$0 |
| 5 | A/C 101 & 106 - Direct SD Subtotal A/C 101 & 106 - Direct Assign | \$0 \$0 | | | | | • | | \$0 \$0 | 0.0% | \$0 \$0 |
| 6 | | 90 | | | | | | | φυ | | φ0 |
| 7 | A/C 101 & 106 - Base Demand (E1) | \$662,476,008 | | (46,949,461) | | | (46,949,461) | | \$615,526,547 | 43.9% | \$270,055,397 |
| 8 | | \$416,694,169 | | (14,850,540) | | | (14,850,540) | | \$401,843,629 | 39.5% | |
| 9 10 | A/C 101 & 106 - Base Energy (E2) Subtotal A/C 101 & 106 | \$450,671,354 \$1,529,841,532 | | (61,800,001) | | | (61,800,001) | | \$450,671,354 \$1,468,041,531 | 45.0% | \$202,716,694 \$631,439,754 |
| 11 | Subtotal A/C 101 & 106 | \$1,529,041,532 | - | (61,000,001) | - | - | (61,000,001) | | \$1,400,041,551 | | \$651,459,754 |
| 12 | A/C 114 - Base Demand (E1) | \$1,206,597 | | | | | - | | \$1,206,597 | 43.9% | |
| 13 | A/C 114 - Peak Demand (D1) | \$381,658 | | | | | - | | \$381,658 | 39.5% | |
| 14 15 | A/C 114 - Base Energy (E1) | \$0 \$1,588,255 | | | | | - | | \$0 \$1,588,255 | 43.9% | \$0 \$680,078 |
| 16 | Subtotal A/C 114 | \$1,588,255 | | | | | - | | \$1,588,255 | | \$680,078 |
| 17 | Total Production Plant | \$1,531,429,786 | - | (61,800,001) | - | - | | | \$1,469,629,785 | | \$632,119,833 |
| 18 | | | | · | | | - | | | | |
| 19 | Transmission Plant A/C 101 & 106 (D2) | \$824,652,331 | (49,208,600) | | (224,871,194) | | (274,079,794) | | \$550,572,537 | 39.2% | \$215,798,007 |
| 21 | A/C 101 & 106 (D2) A/C 101 & 106 (Direct FERC) | \$824,652,331 | 49,208,600 | | 224,871,194) | | 274,079,794) | | \$274,079,794 | 0.0% | \$215,798,007 |
| 22 | A/C 114 (D2) | \$58,287 | 43,200,000 | | 224,071,134 | | 2/4,0/3,/34 | | \$58,287 | 39.2% | \$22,846 |
| 23 | Total Transmission Plant | \$824,710,618 | | | | | - | | \$824,710,618 | | \$215,820,853 |
| 24 | and the second second | | | | | | - | | | | |
| 25 26 | Distribution Plant Primary Demand (D3) | <u>\$254.804.754</u> | | | | | - | | \$254.804.754 | 46.5% | \$118.538.757 |
| 27 | Secondary Demand (D4) | \$144,462,009 | | | | (1,447,787) | (1,447,787) | | \$143,014,222 | 48.7% | |
| 28 | Primary Customer (C2) | \$119,159,338 | | | | (1,111,101) | (1,111,101) | | \$119,159,338 | 43.7% | |
| 29 | Secondary Customer (C3) | \$87,462,550 | | | | (323,563) | (323,563) | | \$87,138,987 | 43.7% | |
| 30 | Streetlighting (C4) | \$24,540,852 | | | | | - | | \$24,540,852 | 41.7% | |
| 31 | Area Lighting (C5) Meters (C6) | \$15,570,817 \$64,567,120 | | | | | - | | \$15,570,817 \$64,567,120 | 54.5% 44.6% | |
| 33 | Load Management (C9) | \$8,899,439 | | | | | - | | \$8,899,439 | 43.7% | \$3,888,421 |
| 34 | Total Distribution Plant | \$719,466,879 | \$0 | \$0 | \$0 | (\$1,771,350) | (1,771,350) | | \$717,695,529 | | \$329,751,163 |
| 35 36 | Comment Blood | | | | | | - | | | | |
| 37 | General Plant Production (P10) | \$41,841,785 | | | | | - | | \$41,841,785 | 43.0% | \$17,997,064 |
| 38 | Transmission (D2) | \$19,903,693 | | | | | _ | | \$19,903,693 | 39.2% | |
| 39 | Distribution (P60) | \$30,817,789 | | | | | - | | \$30,817,789 | 45.9% | \$14,159,489 |
| 40 | Customer Accounts (OXC) | \$24,517,242 | | | | | - | | \$24,517,242 | 43.9% | |
| 41 | Customer Service & Info (OXI) Load Management (C9) | \$5,696,124 \$165,980 | | | | | - | | \$5,696,124 \$165,980 | 44.0% 43.7% | \$2,508,909 \$72,521 |
| 43 | Total General Plant | \$122,942,613 | | | | | | | \$122,942,613 | 43.7 /6 | \$53,300,695 |
| 44 | | | | | | | - | | | | |
| 45 | Intangible Plant (P90) | \$42,134,377 | | | | | - | | \$42,134,377 | 43.4% | \$18,266,993 |
| 46 47 | Total Plant in Service | \$3,240,684,274 | | (61,800,001) | | (1,771,350) | (63,571,351) | | \$3,177,112,923 | | \$1,249,259,536 |
| 48 | Total Flank III del vide | ψ5,240,004,274 | | (01,000,001) | | (1,771,000) | (00,071,001) | | ψ0,177,112,323 | | ψ1,243,233,330 |
| 49 | | | | | | | - | | | | |
| 50 | Production Plant | (6077 000 07 1) | | 4 000 00 1 | | | 4 000 001 | | (8070 000 407) | 10.000 | (8404 005 4:0) |
| 51 52 | Base Demand (E1) Peak Demand (D1) | (\$277,632,671) (\$153,150,608) | | 1,009,234 319,230 | | | 1,009,234 319,230 | | (\$276,623,437) (\$152,831,378) | 43.9% 39.5% | |
| 53 | Base Energy (E2) | (\$142,138,944) | | 313,230 | | | 513,230 | | (\$142,138,944) | 45.0% | (\$63,935,585) |
| 54 | Total Production Plant | (\$572,922,222) | - | 1,328,464 | - | - | 1,328,464 | | (\$571,593,758) | | (\$245,646,386) |
| 55 | Transmission Plant (D2) | (6404.045.007) | 2.000 400 | | 22 007 440 | | OF 100 511 | | (8450 725 440) | 20.00/ | (\$60,600,007) |
| 56 57 | Transmission Plant (D2) Transmission Plant - Direct FERC | (\$184,915,987) | 3,093,402 (3,093,402) | | 22,087,142 (22,087,142) | | 25,180,544 (25,180,544) | | (\$159,735,443) (\$25,180,544) | 39.2% 0.0% | (\$62,608,627) \$0 |
| 58 | Total Transmission Plant | (\$184,915,987) | (0,000,402) | | (22,001,142) | | (25,100,544) | | (\$184,915,987) | 3.070 | (\$62,608,627) |
| 59 | | | | | | | - | | | | |
| 60 | Distribution Plant (P60) | (\$268,634,254) | | | | 92,846 | 92,846 | | (\$268,541,408) | 45.9% | (\$123,383,576) |
| 61 62 | General Plant (P90) | (\$50,534,998) | | | | | - | | (\$50,534,998) | 43.4% | (\$21,909,009) |
| 63 | Solisian Frank (1 30) | (wJU,JJ4,J30) | | | | | - | | (400,00 4,38 0) | 43.470 | (ψε 1,303,009) |
| 64 | Intangible Plant (P90) | (\$17,387,448) | | | | | - | | (\$17,387,448) | 43.4% | (\$7,538,177) |
| 65 | Total Assessment of Bassaclation | (64 004 004 000) | | 4 000 101 | | 00.010 | 4 404 010 | | (64 000 070 =00) | | (6404 005 == *) |
| 66 | Total Accumulated Depreciation | (\$1,094,394,909) | - | 1,328,464 | - | 92,846 | 1,421,310 | | (\$1,092,973,599) | | (\$461,085,774) |
| | Total Net Plant in Service | \$2,146,289,364 | | (60,471,537) | - | (1,678,504) | (62,150,041) | | \$2,084,139,323 | | \$788,173,762 |
| | | . , ., .,, | | , | | | . , | | | | * |

| | | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) |
|------------|--|---------------------------------------|------|-----------------|--------------------------|-------------------|----------------------|---|---|----------------|--------------------------------|
| | | ` ′ | | 2024 Re | gulatory Adjustme | ents | | | . , | ., | . , |
| Line | | Total Company 2024 Unadjusted Year | GIPs | Hoot Lake Solar | Transmission Recovery | Electric Vehicles | Total Adjustments | Changes in Allocations Due to Effect of Test Year Adjustments | OTP Total Company 2024 Regulatory Year | ND Allocation | OTP ND 2024 Regulatory Year |
| 69 | | | | | | | | | | | |
| | Plant Held for Future Use | | | | | | | | | | |
| 71 | Production Plant (P10) | \$0 | | | | | | | \$0 | 43.0% | \$0 |
| 72 | Transmission Plant (D2) | \$9,038 | | | | | | | \$9,038 | 39.2% | \$3,542 |
| 73 | Distribution Plant (P60) | \$3,000 | | | | | | | \$3,000 | 45.9% | \$1,378 |
| 74 | General Plant (P90) | \$0 | | | | | - | | \$0 | 43.4% | \$0 |
| 75 | Intangible Plant (P90) Total Plant Held for Future Use | \$0 \$12,038 | | | | | - | | \$0 \$12,038 | 43.4% | \$0 |
| 77 | Total Flant Held for Future Ose | \$12,036 | | | | | | | \$12,036 | | \$4,921 |
| 78 | Unamortized Holding Company Expense | | | | | | | | | | |
| 79 | Unamortized Holding Company Expense - MN | \$0 | | | | | | | \$0 | 0.0% | \$0 |
| 80 | Unamortized Holding Company Expense - ND | \$0 | | | | | | | \$0 | 100.0% | \$0 |
| 81 | Unamortized Holding Company Expense - SD | \$0 | | | | | - | | \$0 | 0.0% | \$0 |
| 82 | Unamortized Holding Company Expense - FERG Total Unamortized Holding Company Expense | \$0 | | | | | | | \$0 \$0 | 0.0% | \$0 \$0 |
| 84 | Total Gliamortized Holding Company Expense | | | | | | | | ΨΟ | | ΨΟ |
| 85 | | | | | | | - | | | | |
| 86 | CIP Tracker - MN | \$0 | | | | | - | | \$0 | 0.0% | \$0 |
| 87 88 | CIP Tracker - ND CIP Tracker - SD | \$0 \$0 | | | | | - | | \$0 \$0 | 100.0% 0.0% | \$0 \$0 |
| 89 | CIP Tracker - SD | \$0 \$0 | | | | | | | \$0 \$0 | 0.0% | \$0 \$0 |
| 90 | | \$0 | | | | | | | \$0 | 0.070 | \$0 |
| 91 | | | | | | | - | | | | |
| 92 | | | | | | | - | | | | |
| | Production Plant - Direct MN Production Plant - Direct ND | \$0 \$0 | | | | | - | | \$0 \$0 | 0.0% 100.0% | \$0 \$0 |
| | Production Plant - Direct ND Production Plant - Direct SD | \$0 | | | | | | | \$0 \$0 | 0.0% | \$0 \$0 |
| | Production Plant - Direct FERC | \$0 | | | | | | | \$0 | 0.0% | \$0 |
| 97 | Transmission Plant - Direct MN | \$0 | | | | | - | | \$0 | 0.0% | \$0 |
| | Transmission Plant - Direct ND | \$0 | | | | | - | | \$0 | 100.0% | \$0 |
| | Transmission Plant - Direct SD | \$0 | | | | | | | \$0 | 0.0% | \$0 |
| | Transmission Plant - Direct FERC Distribution Plant - Direct MN | \$0 \$0 | | | | | | | \$0 \$0 | 0.0% 0.0% | \$0 \$0 |
| | Distribution Plant - Direct ND | \$0 | | | | | | | \$0 | 100.0% | \$0 |
| | Distribution Plant - Direct SD | \$0 | | | | | - | | \$0 | 0.0% | \$0 |
| | Distribution Plant - Direct FERC | \$0 | | | | | - | | \$0 | 0.0% | \$0 |
| | General Plant - Direct MN General Plant - Direct ND | \$0 | | | | | - | | \$0 | 0.0% 100.0% | \$0 |
| | General Plant - Direct ND General Plant - Direct SD | \$0 \$0 | | | | | | | \$0 \$0 | 0.0% | \$0 \$0 |
| | General Plant - Direct FERC | \$0 | | | | | | | \$0 | 0.0% | \$0 |
| | Intangible Plant - Direct MN | \$0 | | | | | - | | \$0 | 0.0% | \$0 |
| | Intangible Plant - Direct ND | \$0 | | | | | - | | \$0 | 100.0% | \$0 |
| | Intangible Plant - Direct SD | \$0 \$0 | | | | | - | | \$0 | 0.0% | \$0 \$0 |
| | Intangible Plant - Direct FERC Total CWIP - Major Projects - Direct Assigned | \$0 \$0 | | | | | | | \$0 \$0 | 0.0% | \$0 \$0 |
| 114 | | | | | | | | | Ų0 | | 70 |
| 115 | | \$0 | | | | | - | | | | |
| 116 | Production Plant (P10) | \$0 | | | | | - | | \$0 | 43.0% | \$0 |
| 117 118 | Transmission Plant (D2) Distribution Plant (P60) | \$359,000 \$1,086,337 | | | | | | | \$359,000 \$1,086,337 | 39.2% 45.9% | \$140,711 \$499,127 |
| 119 | General Plant (P90) | \$325,581 | | | | | | | \$325,581 | 43.3541% | \$141,153 |
| 120 | Intangible Plant (P90) | \$0 | | | | | | | \$0 | 43.4% | \$0 |
| 121 | Total CWIP - Short-Term | \$1,770,919 | | | | | - | | \$1,770,919 | | \$780,990 |
| 122 123 | Const Work-in-Progress - Long Term | | | | | | - | | | | |
| 123 | Production Plant (AFUDC Projects P10) | \$0 | | | | | | | \$0 | 43.0% | \$0 |
| 125 | Production Plant (Rider Projects) | \$0 | | | | | - | | \$0 | 0.0% | \$0 |
| 126 | Transmission Plant (AFUDC Projects) | \$0 | | | | | - | | \$0 | 0.0% | \$0 |
| 127 | Transmission Plant (Rider Projects) | \$0 | | | | | - | | \$0 | 0.0% | \$0 |
| 128 | Distribution Plant (P60) | \$0 | | | | | - | | \$0 | 45.9% | \$0 |
| 129 130 | General Plant (P90) Intangible Plant (P90) | \$0 \$0 | | | | | | | \$0 \$0 | 43.4% 43.4% | \$0 \$0 |
| | Total CWIP - Long Term AFUDC Projects | \$0 | | | | | | | \$0 | 0.0% | \$0 |
| 132 | Total CWIP - Long Term Rider Projects | \$0 | | | | | - | | \$0 | 0.0% | \$0 |
| 133 | | A | | | | | | | A | | |
| 134 | Total Construction Work-in-Progress | \$1,770,919 | | | | | - | | \$1,770,919 | | \$780,990 |

A-Summary-2 Page 3 of 3

| | | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | (J) |
|------------|---|---------------------------------------|-------------|-----------------|--------------------------|-------------------|----------------------|---|---|---------------|--------------------------------|
| | | | | 2024 Re | gulatory Adjustme | ents | | | | | |
| Line | | Total Company 2024 Unadjusted Year | GIPs | Hoot Lake Solar | Transmission Recovery | Electric Vehicles | Total Adjustments | Changes in Allocations Due to Effect of Test Year Adjustments | OTP Total Company 2024 Regulatory Year | ND Allocation | OTP ND 2024 Regulatory Year |
| 135 | | | | | | | | | | | |
| | Materials & Supplies | | | | | | - | | | | |
| 137 | Production (P10) | \$8,651,753 | | | | | - | | \$8,651,753 | 43.0% | \$3,721,307 |
| 138 | Transmission (D2) | \$9,116,226 | | | | | - | | \$9,116,226 | 39.2% | \$3,573,123 |
| 139 | Distribution (P60) | \$16,199,114 | | | | | - | | \$16,199,114 | 45.9% | \$7,442,817 |
| | Total Materials and Supplies | \$33,967,093 | | | | | - | | \$33,967,093 | | \$14,737,248 |
| 141 | | | | | | | - | | | | |
| | Fuel Stocks | ******* | | | | | - | | ** *** *** | | |
| 143 144 | Coal Stocks (E1) | \$8,165,846 | | | | | - | | \$8,165,846 | 43.9% | \$3,582,674 |
| | Fuel Oil Stocks (D1) Total Fuel Stocks | \$2,310,865 \$10,476,711 | | | | | - | | \$2,310,865 \$10,476,711 | 39.5% | \$912,443 \$4,495,117 |
| 145 | Total Fuel Stocks | \$10,476,711 | | | | | - | | \$10,476,711 | | \$4,495,117 |
| | Prepayments (NEPIS) | \$49,187,427 | | | | | | | \$49,187,427 | 37.8% | \$18,601,559 |
| 148 | repayments (NET 10) | ψ10,101,1 <u>2</u> 1 | | | | | | | ψ10,101,1 <u>2</u> 1 | 07.070 | ψ10,001,000 |
| | Customer Advances & Deposits | | | | | | - | | | | |
| 150 | Customer Advances & Deposits (NEPIS) | (\$1,876,522) | | | | | - | | (\$1,876,522) | 37.8% | (\$709,657) |
| 151 | Customer Deposits (Direct MN) | | | | | | - | | \$0 | 100.0% | \$0 |
| 152 | | | | | | | - | | | | |
| | Cash Working Capital | \$3,093,533 | | | | | - | | \$3,093,533 | | \$1,304,936 |
| 154 | | | | | | | - | | | | |
| | Accumulated Deferred Income Taxes | | | | | | - | | | | |
| 156 157 | Items SD Flows Through Federal (NPMNR) | (\$27,894) | | | | | - | | (\$27,894) | 41.5% | (\$11,564) |
| 158 | Minnesota (NPISM) | (\$27,694) \$0 | | | | | - | | (\$27,694) | 0.0% | |
| 159 | North Dakota (NPISN) | \$0 | | | | | | | \$0 | 98.7% | \$0 \$0 |
| 160 | Subtotal | (\$27,894) | | | | | | | (\$27,894) | 30.1 70 | (\$11,564) |
| 161 | All Other | (+=-,+, | | | | | - | | (+=-,, | | (4,==.) |
| 162 | Federal (NEPIS EXDA) | (\$321,552,409) | 3,321,955 | 6,140,298 | 17,599,664 | | 27,061,917 | | (\$294,490,492) | 42.9% | (\$126,327,052) |
| 163 | Federal (Direct FERC) | \$0 | (3,321,955) | | (17,599,664) | | (20,921,619) |) | (\$20,921,619) | 0.0% | \$0 |
| 164 | Minnesota (NPISM) | \$0 | | | | | - | | \$0 | 0.0% | |
| 165 | North Dakota (NPISN) | (\$50,073,352) | | | | | - | | (\$50,073,352) | 98.7% | (\$49,404,006) |
| 166 | Subtotal | (\$371,625,761) | \$0 | \$6,140,298 | \$0 | \$0 | 6,140,298 | - | (\$365,485,463) | | (\$175,731,058) |
| 167 | Total Assessment of Defendables and To | (6074 050 055) | ** | 60 440 000 | ** | ** | 0.440.000 | | (800F F46 0==) | | (6475 740 600) |
| 168 169 | Total Accumulated Deferred Income Taxes | (\$371,653,655) | \$0 | \$6,140,298 | \$0 | \$0 | 6,140,298 | - | (\$365,513,357) | | (\$175,742,622) |
| 170 | Unamortized Rate Case Expenses | | | | | | - | | | | |
| 171 | Minnesota | \$0 | | | | | | | \$0 | 0.0% | \$0 |
| 172 | North Dakota | \$0 | | | | | _ | | \$0 | 100.0% | \$0 |
| 173 | South Dakota | \$0 | | | | | - | | \$0 | 0.0% | \$0 |
| 174 | FERC | \$0 | | | | | - | | \$0 | 0.0% | \$0 |
| | Total Unamortized Rate Case Expenses | \$0 | _ | | | | - | | \$0 | | \$0 |
| 176 | | | | | | | - | | | | |
| 177 | Total Average Rate Base | \$1,871,266,909 | - | (54,331,239) | - | (1,678,504) | (56,009,743) | - | \$1,815,257,166 | | \$651,646,255 |

| Line | | GIPs \$0 | Electric Vehicles | \$0 | Recognition and Gifts | Development Costs | Director Restricted Stock | Hoot Lake Solar | Expenses | \$237,847,135 \$203,210,040 \$44,029,611 | Operating Revenues Sales of Electricity - North Dakota (Direct MN/R10) Sales of Electricity - North Dakota (Direct MD/R10) Sales of Electricity - South Dakota (Direct SD/R10) Sales of Electricity - FERC (Direct FERC/R10) Total Retail Sales | 1 2 3 4 5 6 |
|--|------------------|------------------|-------------------|------------|-----------------------|----------------------|------------------------------|----------------------------|------------|---|---|--|
| Comparising Revenues | \$0 \$ \$0 \$ | \$0 | \$0 | \$0 | Recognition and Gifts | Development Costs | Director Restricted Stock | Hoot Lake Solar | Expenses | \$237,847,135 \$203,210,040 \$44,029,611 | Operating Revenues Sales of Electricity - North Dakota (Direct MN/R10) Sales of Electricity - North Dakota (Direct MD/R10) Sales of Electricity - South Dakota (Direct SD/R10) Sales of Electricity - FERC (Direct FERC/R10) Total Retail Sales | 1 2 3 4 5 6 |
| 1 | \$0 \$ | \$0 | | | | \$0 | \$0 | | \$0 | \$203,210,040 \$44,029,611 \$0 | Operating Revenues Sales of Electricity - North Dakota (Direct MN/R10) Sales of Electricity - North Dakota (Direct MD/R10) Sales of Electricity - South Dakota (Direct SD/R10) Sales of Electricity - FERC (Direct FERC/R10) Total Retail Sales | 1 2 3 4 5 6 |
| 3 3 3 3 3 3 4 4 3 3 | \$0 \$ | \$0 | | | | \$0 | \$0 | | \$0 | \$203,210,040 \$44,029,611 \$0 | Sales of Electricity - North Dakota (Direct ND/R10) Sales of Electricity - South Dakota (Direct SD/R10) Sales of Electricity - FERC (Direct FERC/R10) Total Retail Sales | 3 4 5 6 7 |
| A Sales of Electricity - FRC (Deven ERCRITO) | \$0 \$ | \$0 | | | | \$0 | \$0 | | \$0 | \$44,029,611 \$0 | Sales of Electricity - South Dakota (Direct SD/R10) Sales of Electricity - FERC (Direct FERC/R10) Total Retail Sales | 4 5 6 7 |
| Sales of Electricity - FERC (Direct FERC/R10) | \$0 \$ | \$0 | | | | \$0 | \$0 | \$1,313,314 | \$0 | \$0 | Sales of Electricity - FERC (Direct FERC/R10) Total Retail Sales | 5 6 7 |
| The Coparating Revenues 9 | \$0 \$ | \$0 | | | | \$0 | \$0 | \$1,313,314 | \$0 | \$485,086,787 | Total Retail Sales | 7 |
| State Cher Operating Revenues State Cherc Ch | \$0 \$ | | \$0 | \$0 | | | | | | | | _/ |
| 9 | \$0 \$ | | \$0 | \$0 | | | | | | | Other Operating Revenues | 8 |
| 11 | \$0 \$ | | \$0 | \$0 | | | | | | | Other Sales for Resale | 9 |
| 12 | \$0 \$ | | \$0 | \$0 | | | | | | | Municipalities (Direct FERC) | 10 |
| 13 | \$0 \$ | | \$0 | \$0 | | | | | | | 2 All Other Transactions | 12 |
| 16 | \$0 \$ | | \$0 | \$0 | | | | | | \$0 | Base Demand (E1) | 13 |
| 16 | \$0 \$ | | \$0 | \$0 | | | | | | | Peak Demand (D1) | 14 |
| 18 | \$0 \$ | | \$0 | \$0 | | | | | | | 6 Peak Energy (D1) | 16 |
| 20 | \$0 \$ | | \$0 | \$0 | | | | | | | 7 | 17 |
| 20 | | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$6,947,794 | Total Other Sales for Resale | 18 |
| 21 | | \$0 | | | | | | | | | Other Electric Revenues | 20 |
| 23 | | \$0 | | | | | | | | | 1 Late Fees - Minnesota (Direct MN/C1) | 21 |
| 24 Subtotal Late Fees \$809,881 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | | \$0 | | | | | | | | | 3 Late Fees - South Dakota (Direct SD/C1) | 23 |
| 26 | \$0 \$ | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$809,881 | 4 Subtotal Late Fees | 24 |
| 28 | \$0 \$ | | | | | | | | | \$171,798 | Connection Fees - Minnesota (Direct MN/C1) | 25 |
| 28 | \$0 \$ | | | | | | | | | | 7 Connection Fees - South Dakota (Direct ND/C1) | 27 |
| 30 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$340,532 | B Subtotal Connection Fees | 28 |
| 31 | | | | | | | | | | | Rent from Electric Property (NEPIS) | 29 |
| 32 | | | | | | | | | | \$0 | Rent from Electric Property - Coyote (NEPIS) | 31 |
| 34 | | | | | | | | | | \$0 | Other Miscellaneous Electric Revenue (NEPIS) | 32 |
| 35 | | | | | | | | | | \$0 \$0 | Other Miscellaneous Electric Revenue (Direct MN/C1) Other Miscellaneous Electric Revenue (Direct ND/C1) | 33 |
| 36 | | | | | | | | | | | Other Miscellaneous Electric Revenue (Direct SD/C1) | 35 |
| 38 | \$0 \$ | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,831,811 | 6 Subtotal Other Miscellaneous Electric Revenue | 36 |
| 39 | | | | | | | | | | | / Integrated Transmission Deticiency Payments (NEPIS) Miscellaneous Services (NEPIS) | |
| 42 Subtotal Load Control & Dispatching, MAPP & MISO \$52,833,907 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | | | | | | | | | | \$425,279 | 9 Wheeling - All Jurisdictions (NEPIS) | 39 |
| 42 Subtotal Load Control & Dispatching, MAPP & MISO \$52,833,907 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | | (3,935,218) | | | | | | | | \$51,559,871 | Load Control & Dispatching, MAPP & MISO (NEPIS EXDA) | 40 |
| 43 Joan Pool Interest - Minnesota (Direct MN/C1) \$0 | \$0 \$ | 3,935,218 \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$52.833.907 | Subtotal Load Control & Dispatching, MAPP & MISO (Direct FERC) Subtotal Load Control & Dispatching, MAPP & MISO | 41 |
| Court our minorous minorous minorous price (Price (Minorous)) | | • | • | • | • | | • | • | • | \$0 | Loan Pool Interest - Minnesota (Direct MN/C1) | 43 |
| 44 Loan Pool Interest - North Dakota (Direct ND/C1) \$0 45 Loan Pool Interest - South Dakota (Direct SD/C1) \$0 | | | | | | | | | | | | 44 |
| 46 Subtotal Loan Pool Interest \$0 | | | | | | | | | | \$0 | | |
| 47 Total Other Electric Revenues \$55,816,131 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$ | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$55,816,131 | | |
| 48 49 Total Other Operating Revenues \$62,763,925 \$0 \$0 \$0 \$0 \$0 | \$0 \$ | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$62.763.925 | 9 Total Other Operating Revenues | |
| | | | | | | | | | | | 0 | 50 |
| 51 Total Operating Revenues \$547,850,712 \$0 \$1,313,314 \$0 \$0 \$0 \$0 52 | \$0 \$ | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,313,314 | \$0 | \$547,850,712 | | |
| 53 Operating Expenses | | | | | | | | | | | Operating Expenses | 53 |
| 54 Production Expenses | | | | | | | | | | | 4 Production Expenses | 54 |
| 55 Production Expenses Excl Purchased Power 56 Base Demand (E1) \$15.513.031 | | | | | | | | | | \$15.513.031 | 6 Base Demand (F1) | 55 56 |
| 57 Peak Demand (D1) \$8.562,412 | | | | | | | | | | \$8,562,412 | Peak Demand (D1) | 57 |
| 58 Base Energy (E2) \$67,526,672 59 Peak Energy (D1) \$10,397,281 | | | | | | | | | | | B Base Energy (E2) | 58 |
| 60 Base Demand (Direct MN) \$0 | | | | | | | | | | \$0 | D Base Demand (Direct MN) | 60 |
| 61 Peak Demand (Direct MN) \$377,143 | | | | | | | | | | \$377,143 | 1 Peak Demand (Direct MN) | 61 |
| 62 Total Excluding Purchased Power \$102,376,539 \$0 \$0 \$0 \$0 \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$102,376,539 | Total Excluding Purchased Power | 62 |
| 64 Purchased Power | \$0 \$ | \$0 | | | | | | | | | Purchased Power | 64 |
| 65 Base Demand (E1) \$1,921,959 | \$0 \$ | \$0 | | | | | | | | | Base Demand (E1) | 65 |
| 66 Peak Demand (D1) \$0 67 Base Energy (E2) \$88,740,168 2,818,864 | \$0 \$ | \$0 | | | | | | 2.818.864 | | | 7 Base Energy (E2) | 67 |
| 68 Peak Energy (D1) \$0 | \$0 \$ | \$0 | | | | | | _,_,_, | | \$0 | Peak Energy (D1) | 68 |
| | | | | | | | | | | | 9 Total Purchased Power | 60 |
| 71 | \$0 \$ | \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$2,818,864 | ** | | | |
| 72 Transmission Expenses (D2) \$35,329,066 | | \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$2,818,864 \$2,818,864 | \$0 \$0 | \$193,038,666 | Total Production Expenses | 70 71 |
| To any late Format (Charles) | \$0 \$ | \$0 | | | | | | 4=10.0100. | ** | \$193,038,666 \$35,329,066 | Total Production Expenses Transmission Expenses (D2) | 70 71 72 |
| 73 Transmission Exoenses (Direct MN) \$0 | \$0 \$ | \$0 | | | | | | 4=10.0100. | ** | \$193,038,666 \$35,329,066 \$0 | 0 Total Production Expenses 1 Transmission Expenses (D2) 3 Transmission Expenses (Direct MN) | 70 71 72 73 |
| 73 Transmission Expenses (Direct HIN) \$0 | \$0 \$ | \$0 \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,818,864 | \$0 | \$193,038,666 \$35,329,066 \$0 \$0 | Total Production Expenses | 70 71 72 73 74 75 |
| 73 Transmission Expenses (Direct ERC) \$0 \$1 \$0 \$1 \$1 \$1 \$1 \$1 | \$0 \$ \$0 \$ | \$0 \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,818,864 | \$0 | \$193,038,666 \$35,329,066 \$0 \$0 | Total Production Expenses | 70 71 72 73 74 75 76 |
| Transmission Expenses (Direct MN) \$0 | \$0 \$ \$0 \$ | \$0 \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,818,864 | \$0 | \$193,038,666 \$35,329,066 \$0 \$0 \$35,329,066 | Total Production Expenses | 70 71 72 73 74 75 76 |
| Transmission Expenses (Direct MN) \$0 | \$0 \$ \$0 \$ | \$0 \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,818,864 | \$0 | \$193,038,666 \$35,329,066 \$0 \$0 \$35,329,066 \$5,074,895 \$2,180,947 | Total Production Expenses | 70 71 72 73 74 75 76 77 78 |

| Line | | Total Company 2024 Unadjusted Year | Advertising Expenses | Fuel Expense - Hoot Lake Solar | Non-Employee Director Restricted Stock | Economic Development Costs | Employe Recognition and Gifts | ESSRP | Electric Vehicles | gulatory Adjustm | Hoot Lake Solar |
|----------------------------------|--|--|-------------------------|-----------------------------------|--|----------------------------------|-------------------------------------|----------------------|-------------------|------------------|--------------------------|
| 81 82 | Secondary Customer (C3) Streetlighting (C4) | \$1,339,557 \$518,608 | | | | | <u> </u> | | <u>I</u> | | |
| 83 84 | Area Lighting (C5) Meters (C6) | \$179,224 \$4,564,769 | | | | | | | | | |
| 85 | Load Management (C9) | \$0 | | | | | | | | | |
| 86 87 | Total Distribution | \$17,553,488 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 88 | Customer Accounting Expenses | | | | | | | | | | |
| 90 | Meter Reading (C7) Other (C8) | \$5,857,762 \$10,170,737 | | | | | | | | | |
| 91 1 | Total Customer Accounts | \$16,028,499 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 92 93 (| Customer Service & Info Expenses | | | | | | | | | | |
| 94 | Conservation & DSM Rebates - MN (Direct MN/E2) | \$9,000,000 | | | | | | | | | |
| 95 96 | Conservation & DSM Rebates - ND (Direct ND/E2) Conservation & DSM Rebates - SD (Direct SD/E2) | \$0 \$485,000 | | | | | | | | | |
| 97 | Other (C1) | \$2,985,633 | | | | | | | | | |
| 98 1 99 | Total Customer Serv & Infomation Exp | \$12,470,633 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 100 | Sales Expenses | | | | | | | | | | |
| 101 102 | Off-Peak Development - MN (Direct MN/C1) Off-Peak Development - ND (Direct ND/C1) | \$274,979 \$5,943 | | | | (5,943) | | | | | |
| 103 | Off-Peak Development - SD (Direct SD/C1) | \$0 | | | | (3,343) | | | | | |
| 104 105 | Other (C1) Total Sales Expenses | \$309,826 \$590,748 | (1,348) | \$0 | \$0 | (\$5,943) | \$0 | \$0 | \$0 | \$0 | \$0 |
| 106 | | \$390,746 | (01,340) | 4 0 | 30 | (\$5,543) | 90 | 30 | 90 | 3 0 | 90 |
| 107 | Administrative & General Expenses Salaries, Supplies, Pensions & Benefits | | | | | | | | | | |
| 108 109 | Production (OXPD) | \$10,482,304 | | | -208,215 | | (76,811) | (48,555) | | | |
| 110 | Transmission (D2) Distribution (OXD) | \$4,986,321 \$7,720,546 | | | -99,046 | | (36,538) | (23,097) | | | |
| 111 | Customer Accounts (OXC) | \$7,720,546 \$6,142,118 | | | -153,357 -122,004 | | (56,574) (45,007) | (35,762) (28,451) | | | |
| 113 | Customer Service & Info (C1) | \$1,427,007 | | | -28,345 | | (10,457) | (6,610) | | | |
| 114 | Total A&G Salaries, Supp, Pensions & Benefits | \$30,758,296 | \$0 | \$0 | (\$610,968) | \$0 | (\$225,387) | (\$142,474) | \$0 | \$0 | \$0 |
| 116 | Load Management (C9) | \$0 | | | | | | | | | |
| 117 | Outside Services (A/C 923) (NEPIS) Property Insurance (A/C 924) (NEPIS) | \$1,083,910 \$4,230,959 | | | | | | | | | |
| 119 | Injuries & Damages (A/C 925) (NEPIS) | \$4,536,918 | | | | | | | | | |
| 120 121 | Regulatory Commission Exp (A/C 928) - MN (Direct MN/R10) Regulatory Commission Exp (A/C 928) - ND (Direct ND/R10) | \$1,518,965 \$502,550 | | | | | | | | | |
| 122 | Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10) | \$113,656 | | | | | | | | | |
| 123 124 | Regulatory Commission Exp (A/C 928) - FERC (Direct FERC/R: Total Regulatory Commission Expense | \$1,016,109 \$3,151,280 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 125 | General Advertising (A/C 930.1) (C1) | \$857,770 | (857,770) | φυ | 4 0 | φ0 | φ0 | 30 | 90 | 4 0 | 90 |
| 126 | Misc, Rents, Maintenance (P90) Total Administrative & General Expense | \$5,035,910 \$49,655,043 | (\$857,770) | \$0 | (\$610,968) | \$0 | (\$225,387) | (\$142,474) | \$0 | \$0 | \$0 |
| 128 | Total Administrative & General Expense | φ 43 ,000,043 | (\$657,770) | φυ | (\$010,508) | φ0 | (9223,367) | (\$142,474) | 90 | 4 0 | 90 |
| 129 | Charitable Contributions (& Cust Dep Int) Minnesota Only (Direct MN/C1) | | | | | | | | | | |
| 130 | North Dakota Only (Direct ND/C1) | \$0 \$0 | | | | | | | | | |
| 132 | South Dakota Only (Direct SD/C1) | \$0 | | | | | | | | | |
| 133 134 | Total Charitable Contributions (& Cust Dep Int) | \$0 | | | | | | | | | |
| 135 Tot | tal O & M Expenses | \$324,666,143 | (\$859,118) | \$2,818,864 | (\$610,968) | (\$5,943) | (\$225,387) | (\$142,474) | \$0 | \$0 | \$0 |
| 136 137 Dep | preciation Expense | | | | | | | | | | |
| | Production Base Demand (F1) | \$17,195,516 | | | | | | | | | (4.045.004) |
| 140 | Peak Demand (D1) | \$11,114,496 | | | | | | | | | (1,215,381) (384,436) |
| 141 | Base Energy (E2) | \$12,347,461 | | | | | | | | | |
| 143 | Total Production Transmission (D2) | \$40,657,474 \$12,883,697 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 (795,654) | (\$1,599,817) |
| 144 | Transmission (Direct FERC) | \$0 | | | | | | | | 795,654 | |
| 145 T | Total Transmission Distribution (P60) | \$12,883,697 \$18,780,269 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 (169,846) | \$0 | \$0 |
| 147 | General (P90) | \$4,236,745 | | | | | | | ,, | | |
| 148 I 149 Tot | Intangible (P90) tal Depreciation Expense | \$4,617,449 \$81,175,634 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$169,846) | \$0 | (\$1,599,817) |
| 150 | | ** / **** | ** | ** | ** | ** | ** | ** | | ** | ,, |
| | g Stone Expense Offsets Minnesota (Direct MN) | \$0 | | | | | | | | | |
| 153 N | North Dakota (Direct ND) | \$0 | | | | | | | | | |
| | South Dakota (Direct SD) FERC (Direct FERC) | \$0 \$0 | | | | | | | | | |
| | tal Big Stone Expense Offsets | \$0 | | | | | | | | | |
| 156 Tot | tal big otolie Expense Onsets | | | | | | | | | | |
| 156 Tot | | | | | | | | | | | |
| 156 Tot 157 158 (159 (| General Taxes (NEPIS EXDA) General Taxes (Direct FERC) tal General Taxes | \$18,693,896 \$0 \$18,693,896 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

| | | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | (J) |
|------------|--|--|-------------------------|-----------------------------------|--|----------------------------------|-------------------------------------|-------------|-------------------|------------------|-----------------|
| | | | | | | | | | 2024 Re | gulatory Adjustr | nents |
| Line | | Total Company 2024 Unadjusted Year | Advertising Expenses | Fuel Expense - Hoot Lake Solar | Non-Employee Director Restricted Stock | Economic Development Costs | Employe Recognition and Gifts | ESSRP | Electric Vehicles | GIPs | Hoot Lake Solar |
| 161 | | | | | | | | | | | |
| 162 163 | Total Operating Expense Before Tax | 680,852,877 | (\$860,466) | \$5,637,728 | (\$610,968) | (\$11,886) | (\$225,387) | (\$142,474) | (\$169,846) | \$0 | (\$1,599,817) |
| 164 165 | Net Operating Income Before Tax | \$123,315,039 | \$859,118 | (\$1,505,550) | \$610,968 | \$5,943 | \$225,387 | \$142,474 | \$169,846 | \$0 | \$1,599,817 |
| | Mile di le constante del Terro Constituto Deservativo Terro Constitu | | | | | | | | | | |
| 166 167 | Wind Investment Tax Credit & Production Tax Credit Amortization of Prior Year' Credit (EPIS) | (\$741,779) | | | | | | | | | |
| | | | | | | | | | | | |
| 168 169 | Production Tax Credits (E2) | (\$17,026,882) | | | | | | | | | 740.044 |
| 170 | Investment Tax Credits (EPIS) Debits Utilized (EPIS) | (\$710,811) | | | | | | | | | 710,811 |
| 171 | Total Wind Investment Tax Credit & Production Tax Credit | (\$18,479,472) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$710,811 |
| 172 | Total Wind investment Tax Credit & Production Tax Credit | (\$10,479,472) | φ0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$ 0 | \$0 | \$710,011 |
| 173 | Deferred Income Taxes | | | | | | | | | | |
| 174 | Items SD Flows Through | \$0 | | | | | | | | | |
| 175 | Federal (NPMNR) | \$0 \$0 | | | | | | | | | |
| 176 | Minnesota (NPISM) | \$0 \$0 | | | | | | | | | |
| 177 | North Dakota (NPISN) | (\$31,934) | | | | | | | | | |
| 178 | Subtotal | (\$31,934) | | | | | | | | | |
| 179 | All Other | (\$31,934) | | | | | | | | | |
| 180 | | \$0 | | | | | | | | | |
| 181 | Federal (NEPIS) | \$12,091,374 | | | | | | | | | |
| 182 | Federal (NEPIS) | \$12,091,374 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 183 | | \$12,091,374 | φ0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$ 0 | \$0 | \$0 |
| 184 | | \$3,663,420 | | | | | | | | | |
| 185 | Minnesota (NPISM) Minnesota (NPISM) | \$3,663,420 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 185 | Transfer of North Dakota current income taxes due to NOL | \$3,663,420 | \$0 | \$0 | 20 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 187 | North Dakota (NPISN) | \$1,122,373 | | | | | | | | | |
| 188 | North Dakota (NPISN) | \$1,122,373 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 189 | Subtotal | \$1,122,373 | φ0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$ 0 | \$0 | \$0 |
| 190 | | \$16,845,233 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 191 | Total Deferred lifcollie Taxes | \$10,043,233 | 4 0 | φ0 | 90 | 90 | 30 | 90 | 3 0 | 30 | 3 0 |
| 192 | Current Income Taxes | | | | | | | | | | |
| 193 | | \$0 | | | | | | | | | |
| 194 | | \$897.726 | | | | | | | | | |
| 195 | Federal Income Taxes | \$897,726 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Minnesota Income Tax Transfer due to NOL | \$0 | •• | ••• | • | •0 | •0 | •0 | •0 | • | •0 |
| | Minnesota Income Tax | \$198,272 | | | | | | | | | |
| 198 | Minnesota Income Taxes (Direct MN) | \$198,272 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | North Dakota Income Tax Transfer due to NOL | \$0 | ** | ** | *- | ** | ** | ** | ** | ** | ** |
| | North Dakota Income Tax | (\$104.822) | | | | | | | | | |
| 201 | North Dakota Income Taxes (Direct ND) | (\$104,822) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 202 | Subtotal State Income Taxes | \$93,450 | | | | | | | | | |
| 203 | Total Current Income Taxes | \$991,176 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 204 | | | * | | | | | | | | |
| 205 | Total Income Taxes | (\$643,063) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$710,811 |
| 206 | Not Consent to the consent | 6400.050.455 | 6050 | (04 505 ===) | 6040.000 | 05.000 | 6005.02= | 64.40 :=: | 6400 615 | | 6000 655 |
| | Net Operating Income | \$123,958,102 | \$859,118 | (\$1,505,550) | \$610,968 | \$5,943 | \$225,387 | \$142,474 | \$169,846 | \$0 | \$889,006 |
| 208 | Total Allamanas for Friends Hood During County | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 |
| 213 | Total Allowance for Funds Used During Construction | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 214 | Total Available for Return | \$123,958,102 | \$859,118 | (\$1,505,550) | \$610,968 | \$5,943 | \$225,387 | \$142,474 | \$169,846 | \$0 | \$889,006 |
| | · | · | • | | • | | · · | | · · | | |

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| | | (K) | (L) | (M) | (N) | (O) | (P) | (Q) | (R) | (S) | (T) |
|------------------|--|---------------------------|-----------------------|------------------------|-----------------------|------------------------|----------------------------|--------------------------------|---|---------------------------|--------------------------------|
| Line | | Incentive Compensation | Investor Relations | Long-Term Incentive | PTC GAAP Provision | Rider CWIP Projects | Transmission Recovery | Total Test Year Adjustments | OTP Total Company 2024 Regulatory Year | ND Allocation | OTP ND 2024 Regulatory Year |
| 1 2 3 4 | Operating Revenues Sales of Electricity - Morth Dakota (Direct MN/R10) Sales of Electricity - North Dakota (Direct ND/R10) Sales of Electricity - South Dakota (Direct SD/R10) | - | _ | - | 4,186,187 | (2,720,332) | | 2,779,169 | \$237,847,135 \$205,989,209 \$44,029,611 | 0.00% 100.00% 0.00% | \$0 \$205,989,209 \$0 |
| 5 6 | Sales of Electricity - FERC (Direct FERC/R10) Total Retail Sales | \$0 | \$0 | <u>-</u> \$0 | \$4,186,187 | (\$2,720,332) | \$0 | \$2,779,169 | \$0 \$487,865,956 | 0.00% | \$0 \$205,989,209 |
| 7 | | φ0 | φ0 | 40 | 94,100,107 | (\$2,720,332) | φ0 | φ2,779,109 | 9467,000,930 | | \$203,969,209 |
| 8 | Other Operating Revenues Other Sales for Resale | | | | | | | | | | |
| 10 | Municipalities (Direct FERC) | - | - | - | - | - | | - | \$0 | 0.00% | \$0 |
| 11 | Non-Asset Wholesale Transactions (D2) All Other Transactions | - | - | - | - | - | | - | \$0 \$0 | 39.20% | \$0 \$0 |
| 13 | Base Demand (E1) Peak Demand (D1) | - | - | - | - | - | | - | \$0 \$0 | 43.87% 39.48% | \$0 \$0 |
| 15 | Base Energy (E2) | - | - | - | - | - | | - | \$6,947,794 | 44.98% | \$3,125,191 |
| 16 17 | Peak Energy (D1) | - | - | - | - | - | | - | \$0 | 39.20% | \$0 |
| 18 | Total Other Sales for Resale | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$6,947,794 | | \$3,125,191 |
| 19 20 | Other Electric Revenues | | | | | | | | | | |
| 21 | Late Fees - Minnesota (Direct MN/C1) Late Fees - North Dakota (Direct ND/C1) | - | - | - | - | - | | - | \$395,253 \$316,187 | 0.00% 100.00% | \$0 \$316,187 |
| 23 | Late Fees - South Dakota (Direct SD/C1) | | | | | | | - | \$98,441 | 0.00% | \$0 |
| 24 25 | Subtotal Late Fees Connection Fees - Minnesota (Direct MN/C1) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | _ | \$809,881 \$171,798 | 0.00% | \$316,187 \$0 |
| 26 | Connection Fees - North Dakota (Direct ND/C1) | - | - | - | - | - | | - | \$136,812 | 100.00% | \$136,812 |
| 27 28 | Connection Fees - South Dakota (Direct SD/C1) Subtotal Connection Fees | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$31,922 \$340,532 | 0.00% | \$0 \$136,812 |
| 29 30 | Rent from Electric Property (NEPIS) Rent from Electric Property - Big Stone (NEPIS) | - | - | - | - | - | | - | \$435,931 \$1,395,880 | 37.82% 37.82% | \$164,859 |
| 31 | Rent from Electric Property - Coyote (NEPIS) | - | - | - | - | - | | - | \$0 | 37.82% | \$0 |
| 32 33 | Other Miscellaneous Electric Revenue (NEPIS) Other Miscellaneous Electric Revenue (Direct MN/C1) | - | - | - | - | - | | - | \$0 \$0 | 37.82% 0.00% | \$0 \$0 |
| 34 | Other Miscellaneous Electric Revenue (Direct ND/C1) | - | - | - | - | - | | - | \$0 | 100.00% | \$0 |
| 35 36 | Other Miscellaneous Electric Revenue (Direct SD/C1) Subtotal Other Miscellaneous Electric Revenue | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 \$1,831,811 | 0.00% | \$0 \$692,749 |
| 37 | Integrated Transmission Deficiency Payments (NEPIS) | 7. | | *- | **- | 7- | ** | **- | \$848,757 | 37.82% | \$320,980 |
| 38 | Miscellaneous Services (NEPIS) Wheeling - All Jurisdictions (NEPIS) | - | - | - | | - | | - : | \$0 \$425,279 | 0.00% 0.00% | \$0 \$0 |
| 40 41 | Load Control & Dispatching, MAPP & MISO (NEPIS EXDA) Load Control & Dispatching, MAPP & MISO (Direct FERC) | - | - | - | - | - | (28,077,778) 28,077,778 | (32,012,996) 32,012,996 | \$19,546,875 \$32,012,996 | 42.90% 0.00% | \$8,384,988 \$0 |
| 42 | Subtotal Load Control & Dispatching, MAPP & MISO | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$52,833,907 | | \$8,705,968 |
| 43 44 | Loan Pool Interest - Minnesota (Direct MN/C1) Loan Pool Interest - North Dakota (Direct ND/C1) | - | - | - | - | - | | - | \$0 \$0 | 0.00% 100.00% | \$0 \$0 |
| 45 | Loan Pool Interest - South Dakota (Direct SD/C1) | - | - | - | - | - | | - | \$0 | 0.00% | \$0 |
| 46 47 | Subtotal Loan Pool Interest Total Other Electric Revenues | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 \$55,816,131 | | \$0 \$9,851,716 |
| 48 | Total Other Operating Revenues | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$62,763,925 | | \$12,976,907 |
| 50 51 | Total Operating Revenues | \$0 | \$0 | \$0 | \$4,186,187 | (\$2,720,332) | \$0 | \$2,779,169 | \$550,629,881 | | \$218,966,116 |
| 52 | • - | \$0 | \$0 | \$0 | \$4,100,107 | (\$2,720,332) | \$0 | \$2,779,169 | \$550,629,661 | | \$210,900,110 |
| 53 54 | Operating Expenses Production Expenses | | | | | | | | | | |
| 55 56 | Production Expenses Excl Purchased Power Base Demand (E1) | | | | | | | | \$15,513,031 | 43.87% | \$6,806,169 |
| 57 | Peak Demand (D1) | | | | | | | - | \$8,562,412 | 39.48% | \$3,380,862 |
| 58 59 | Base Energy (E2) Peak Energy (D1) | | | | | | | - | \$67,526,672 \$10,397,281 | 44.98% 39.48% | \$30,374,206 \$4,105,359 |
| 60 | Base Demand (Direct MN) | | | | | | | - | \$0 | 0.00% | \$0 |
| 61 62 | Peak Demand (Direct MN) Total Excluding Purchased Power | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$377,143 \$102,376,539 | 0.00% | \$0 \$44,666,594 |
| 63 | Purchased Power | ** | • | ** | ** | ** | ** | ** | | | • |
| 64 65 | Base Demand (E1) | | | | | | | - | \$1,921,959 | 43.87% | \$843,238 |
| 66 67 | Peak Demand (D1) Base Energy (E2) | | | | | | | 2,818,864 | \$0 \$91,559,032 | 39.48% 44.98% | \$0 \$41,184,214 |
| 68 | Peak Energy (D1) | | | | | | | | \$0 | 39.48% | \$0 |
| 69 70 | Total Purchased Power Total Production Expenses | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$2,818,864 \$2,818,864 | \$93,480,991 \$195,857,530 | | \$42,027,449 \$86,694,043 |
| 71 | | • | • | • | • | • | • | | | 00 | |
| 72 73 | Transmission Expenses (D2) Transmission Expenses (Direct MN) | | | | | | | | \$35,329,066 \$0 | 39.20% 0.00% | \$13,847,298 \$0 |
| 74 75 | Transmission Expenses (Direct FERC) Total Transmission Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | <u>-</u> \$0 | \$0 \$35,329,066 | 0.00% | \$0 \$13,847,298 |
| 76 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 933,329,000 | | 913,047,290 |
| 77 78 | Distribution Expenses Primary Demand (D3) | | | | | | | _ | \$5,074,895 | 46.52% | \$2,360,913 |
| 79 | Secondary Demand (D4) | | | | | | | - | \$2,180,947 | 48.70% | \$1,062,117 |
| 80 | Primary Customer (C2) | | | | | | | - | \$3,695,488 | 43.71% | \$1,615,302 |

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| | | (K) | (L) | (M) | (N) | (O) | (P) | (Q) | (R) | (S) | (T) |
|----------------------|--|---------------------------|-----------------------|------------------------|-----------------------|------------------------|--------------------------|--------------------------------|--|--------------------------------------|---|
| Line | | Incentive Compensation | Investor Relations | Long-Term Incentive | PTC GAAP Provision | Rider CWIP Projects | Transmission Recovery | Total Test Year Adjustments | OTP Total Company 2024 Regulatory | ND Allocation | OTP ND 2024 Regulatory Year |
| 81 82 83 84 | Secondary Customer (C3) Streetlighting (C4) Area Lighting (C5) Meters (C6) | | l | | | | | - - - - | \$1,339,557 \$518,608 \$179,224 \$4,564,769 | 43.71% 41.67% 54.52% 44.58% | \$585,574 \$216,121 \$97,707 \$2,034,976 |
| 85 | Load Management (C9) Total Distribution | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 \$17.553.488 | 43.69% | \$0 \$7,972,703 |
| 86 87 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$17,553,488 | | \$7,972,703 |
| 88 89 | Customer Accounting Expenses Meter Reading (C7) | | | | | | | | \$5,857,762 | 44.21% | \$2,589,979 |
| 90 91 92 | Other (C8) Total Customer Accounts | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$10,170,737 \$16,028,499 | 43.71% | \$4,445,453 \$7,035,432 |
| 92 | Customer Service & Info Expenses | | | | | | | | | | |
| 94 95 | Conservation & DSM Rebates - MN (Direct MN/E2) Conservation & DSM Rebates - ND (Direct ND/E2) | | | | | | | | \$9,000,000 \$0 | 0.00% 100.00% | \$0 \$0 |
| 96 97 | Conservation & DSM Rebates - SD (Direct SD/E2) | | | | | | | - | \$485,000 | 0.00% | \$0 |
| 98 | Other (C1) Total Customer Serv & Infomation Exp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$2,985,633 \$12,470,633 | 44.05% | \$1,315,049 \$1,315,049 |
| 99 100 | Sales Expenses | | | | | | | | | | |
| 101 | Off-Peak Development - MN (Direct MN/C1) Off-Peak Development - ND (Direct ND/C1) | | | | | | | (5,943) | \$274,979 \$0 | 0.00% 100.00% | \$0 \$0 |
| 103 | Off-Peak Development - SD (Direct SD/C1) Other (C1) | | | | | | | (1.348) | \$0 \$308,478 | 0.00% 44.05% | \$0 \$135,872 |
| 105 | Total Sales Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$7,291) | | 44.0376 | \$135,872 |
| 106 107 | Administrative & General Expenses | | | | | | | | | | |
| 108 | Salaries, Supplies, Pensions & Benefits Production (OXPD) | (289,483) | | (967,481) | | | | (1,590,545) | \$8,891,759 | 42.43% | \$3,772,627 |
| 110 111 | Transmission (D2) Distribution (OXD) | (137,704) (213,213) | | (460,221) (712,580) | | | | (756,605) (1,171,486) | \$4,229,715 | 39.20% 45.42% | \$1,657,845 |
| 112 | Customer Accounts (OXC) | (169,623) | | (566,897) | | | | (931,982) | \$5,210,136 | 43.89% | \$2,286,899 |
| 113 114 | Customer Service & Info (C1) Total A&G Salaries, Supp, Pensions & Benefits | (39,409) (\$849,431) | \$0 | (\$2,838,887) | \$0 | \$0 | \$0 | (216,529) (\$4,667,147) | \$1,210,478 \$26,091,148 | 44.05% | \$533,166 \$11,225,086 |
| 115 116 | Load Management (C9) | | | | | | | _ | \$0 | 43.69% | \$0 |
| 117 | Outside Services (A/C 923) (NEPIS) Property Insurance (A/C 924) (NEPIS) | | | | | | | - | \$1,083,910 \$4,230,959 | 37.82% 37.82% | \$409,910 \$1,600,052 |
| 119 | Injuries & Damages (A/C 925) (NEPIS) | | | | | | | | \$4,536,918 | 37.82% | \$1,715,759 |
| 120 121 122 | Regulatory Commission Exp (A/C 928) - MN (Direct MN/R10) Regulatory Commission Exp (A/C 928) - ND (Direct ND/R10) | | | | | | | | \$1,518,965 \$502,550 | 0.00% 100.00% | \$0 \$502,550 |
| 123 | Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10) Regulatory Commission Exp (A/C 928) - FERC (Direct FERC/R' | | | | | | | - | \$113,656 \$1,016,109 | 0.00% 0.00% | \$0 \$0 |
| 124 125 | Total Regulatory Commission Expense General Advertising (A/C 930.1) (C1) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 (857,770) | \$3,151,280 | 44.05% | \$502,550 \$0 |
| 126 | Misc, Rents, Maintenance (P90) | (0040404) | (236,267) | (0.000.007) | | *** | 60 | (236,267) | \$4,799,643 | 43.35% | \$2,080,843 |
| 127 128 129 | Total Administrative & General Expense | (\$849,431) | (\$236,267) | (\$2,838,887) | \$0 | \$0 | \$0 | (\$5,761,184) | \$43,893,859 | | \$17,534,200 |
| 129 | Charitable Contributions (& Cust Dep Int) Minnesota Only (Direct MN/C1) | - | - | | | | | | \$0 | 0.00% | \$0 |
| 131 132 | North Dakota Only (Direct ND/C1) South Dakota Only (Direct SD/C1) | - | - | | - | | | - | \$0 \$0 | 100.00% | \$0 \$0 |
| 133 | Total Charitable Contributions (& Cust Dep Int) | - | - | | - | - | | | \$0 | 0.00% | \$0 |
| 135 T | otal O & M Expenses | (\$849,431) | (\$236,267) | (\$2,838,887) | \$0 | \$0 | \$0 | (\$2,949,611) | \$321,716,532 | | \$134,534,598 |
| | Pepreciation Expense | | | | | | | | | | |
| 138 | Production Base Demand (E1) | | | | | | | (1.215.381) | \$15.980.135 | 43.87% | \$7.011.105 |
| 140 141 | Peak Demand (D1) Base Energy (E2) | | | | | | | (384,436) | \$10,730,060 \$12,347,461 | 39.48% 44.98% | \$4,236,757 \$5,554,018 |
| 142 | Total Production | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (1,599,817) | \$39,057,657 | | \$16,801,880 |
| 143 144 | Transmission (D2) Transmission (Direct FERC) | | _ | | | | (3,381,195) 3,381,195 | (4,176,849) 4,176,849 | \$4,176,849 | 39.20% 0.00% | \$3,412,666 \$0 |
| 145 146 | Total Transmission Distribution (P60) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (169,846) | \$12,883,697 \$18,610,423 | 45.95% | \$3,412,666 \$8,550,713 |
| 147 | General (P90) Intangible (P90) | | | | - | | | - | \$4,236,745 \$4,617,449 | 43.35% 43.35% | \$1,836,804 \$2,001,855 |
| 149 T | otal Depreciation Expense | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (1,769,663) | \$79,405,971 | 43.35% | \$32,603,918 |
| | ig Stone Expense Offsets | | | | | | | | | | |
| 152 153 | Minnesota (Direct MN) North Dakota (Direct ND) | | | - | | | | | \$0 \$0 | 0.00% 100.00% | \$0 \$0 |
| 154 155 | South Dakota (Direct SD) FERC (Direct FERC) | - | - | - | - | - | | - | \$0 \$0 | 0.00% 0.00% | \$0 \$0 |
| | otal Big Stone Expense Offsets | - | - | - | - | - | | | \$0 | 0.0070 | \$0 |
| 158 | General Taxes (NEPIS EXDA) | - | - | - | - | - | (2,136,276) | (2,136,276) | \$16,557,620 | 42.90% | \$7,102,692 |
| 159 160 T | General Taxes (Direct FERC) otal General Taxes | \$0 | - \$0 | - \$0 | \$0 | \$0 | 2,136,276 \$0 | 2,136,276 \$0 | \$2,136,276 \$18,693,896 | 0.00% | \$0 \$7,102,692 |
| | | | | | | | | | | | |

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| | | (K) | (L) | (M) | (N) | (O) | (P) | (Q) | (R) | (S) | (T) |
|--|--|---------------------------|-----------------------|------------------------|-----------------------|------------------------|--------------------------|--------------------------------|---|--------------------------------------|--|
| Line | | Incentive Compensation | Investor Relations | Long-Term Incentive | PTC GAAP Provision | Rider CWIP Projects | Transmission Recovery | Total Test Year Adjustments | OTP Total Company 2024 Regulatory Year | ND Allocation | OTP ND 2024 Regulatory Year |
| 161 162 | Total Operating Expense Before Tax | (\$849,431) | (\$236,267) | (\$2,838,887) | \$0 | \$0 | \$0 | (\$1,907,701) | 678.945.175 | | 251,534,996 |
| 163 | | | | | | | ** | | | | |
| 164 | Net Operating Income Before Tax | \$849,431 | \$236,267 | \$2,838,887 | \$4,186,187 | (\$2,720,332) | \$0 | \$7,498,443 | \$130,813,482 | | \$44,724,907 |
| 166 167 168 169 | Wind Investment Tax Credit & Production Tax Credit Amortization of Prior Year Credit (EPIS) Production Tax Credits (EPIS) Investment Tax Credits (EPIS) Debits Utilized (EPIS) | | | | 11,140,189 | | | - 11,140,189 710,811 | (\$741,779) (\$5,886,693) \$0 \$0 | 39.32% 44.98% 39.35% 39.35% | (\$291,672) (\$2,647,896) \$0 \$0 |
| 171 | Total Wind Investment Tax Credit & Production Tax Credit | \$0 | \$0 | \$0 | \$11,140,189 | \$0 | \$0 | \$11,851,000 | (\$6,628,472) | 35.33 /6 | (\$2,939,568) |
| 172 173 174 175 176 177 | Deferred Income Taxes Items SD Flows Through Federal (NPMNR) Minnesota (NPISM) North Dakota (NPISN) Subtotal | - | - | : | - | : | | - - - - | \$0 \$0 (\$31,934) (\$31,934) | 41.53% 98.66% 98.66% | \$0 \$0 (\$31,507) (\$31,507) |
| 179 | All Other | • | - | - | - | - | | | (\$31,934) | | (\$31,507) |
| 180 | Transfer of federal current income taxes due to NOL | - | - | - | - | - | | 897,726 | \$897,726 | | (\$483,912) |
| 181 | Federal (NEPIS) Federal (NEPIS) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$897.726 | \$12,091,374 \$12,989,100 | 37.82% | \$4,572,681 \$4,088,769 |
| 183 | Transfer of Minnesota current income taxes due to NOL | \$U - | \$ 0 | \$U - | - | - - | \$0 | 198,272 | \$12,969,100 | | \$4,000,769 |
| 184 | Minnesota (NPISM) | - | | | - | | | | \$3,663,420 | 0.00% | \$0 |
| 185 186 187 | Minnesota (NPISM) Transfer of North Dakota current income taxes due to NOL North Dakota (NPISN) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$198,272 (104,822) | \$3,861,692 (\$104,822) \$1,122,373 | 98.6633% | \$0 (\$104,822) \$1,107,370 |
| 188 | North Dakota (NPISN) Subtotal | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$104,822) | | 90.003376 | \$1,002,548 \$5,091,317 |
| 190 191 | Total Deferred Income Taxes | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$17,836,409 | | \$5,059,809 |
| 192 193 194 | Current Income Taxes Federal Current Income Tax Transfer due to NOL Federal Current Income Tax | - | - | - | - | : | | (897,726) | \$897,726 | 0.00% 0.00% | \$0 \$0 |
| 195 196 197 | Federal Income Taxes Minnesota Income Tax Transfer due to NOL Minnesota Income Tax | \$0 | \$0 | \$0 - | \$0 | \$0 | \$0 | (\$897,726) (198,272) | | | \$0 \$0 \$0 |
| 198 | Minnesota Income Taxes (Direct MN) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$198,272) | \$0 | | \$0 |
| 199 | North Dakota Income Tax Transfer due to NOL | - | - | - | - | - | | - | \$0 | 0.00% | |
| 200 | North Dakota Income Tax North Dakota Income Taxes (Direct ND) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 104,822 \$104.822 | \$0 \$0 | 100.00% | \$0 \$0 |
| 202 | Subtotal State Income Taxes | | | | ** | | ** | | \$0 | | \$0 |
| 203 204 | Total Current Income Taxes | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$897,726) | | | \$0 |
| 205 206 | Total Income Taxes | \$0 | \$0 | \$0 | \$11,140,189 | \$0 | \$0 | \$10,953,274 | \$11,207,937 | | \$2,120,240 |
| 207 | Net Operating Income | \$849,431 | \$236,267 | \$2,838,887 | (\$6,954,002) | (\$2,720,332) | \$0 | (\$3,454,831) | \$119,605,545 | | \$42,604,667 |
| 212 | Total Allowance for Funds Used During Construction | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 |
| | Total Available for Return | \$849,431 | \$236,267 | \$2,838,887 | (\$6,954,002) | (\$2,720,332) | \$0 | (\$3,454,831) | \$119,605,545 | | \$42,604,666 |

A - 1 - a

Otter Tail Power Company

| 13MA Plant Balance |
|---------------------------------------|
| Unadjusted Projected Fiscal Year 2024 |

| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | (J) | (D) | (E) | (F) | (G) | (H) | (1) | |
|------------------------|-----------------|---|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|----------------------------|
| ne FERC D. Acct# | Plant Acct # | Description | December 2023 | January 2024 | February 2024 | March 2024 | April 2024 | May 2024 | June 2024 | July 2024 | August 2024 | September 2024 | October 2024 | November 2024 | December 2024 | Simple Average |
| | | INTANGIBLE PLANT TOTAL INTANGIBLE PLANT (Fercs 101 & 106, Accts 302-30 | 40,068,309 | 40,068,309 | 40,068,309 | 40,339,756 | 40,339,756 | 40,339,756 | 40,339,756 | 41,988,662 | 41,988,662 | 41,988,662 | 41,988,662 | 41,988,662 | 44,200,445 | 42,134,377 |
| | | PRODUCTION PLANT | | | | | | | | | | | | | | |
| : | | STEAM GENERATION PLANT Total Steam Generation (Fercs 101, 105 & 106, Accts 310-31 | 597,403,618 | 597,403,719 | 596,989,969 | 597,403,719 | 597,406,945 | 597,059,886 | 597,531,903 | 597,256,673 | 597,469,275 | 597,873,004 | 598,766,793 | 598,785,168 | 545,586,720 | 571,495,169 |
| | | Total Steam Big Stone AQCS (Accts 310-317) Total Steam Production Plant (Ferc 114, Accts 310-317) | 1,588,255 | 1,588,255 | 1,588,255 | 1,588,255 | 1,588,255 | 1,588,255 | 1,588,255 | 1,588,255 | 1,588,255 | 1,588,255 | 1,588,255 | 1,588,255 | 1,588,255 | 0 1,588,255 |
| 101 | | Total Steam Production Plant | \$598,991,872 | \$598,991,973 | \$598,578,223 | \$598,991,973 | \$598,995,200 | \$598,648,141 | \$599,120,158 | \$598,844,927 | \$599,057,530 | \$599,461,258 | \$600,355,047 | \$600,373,423 | \$547,174,974 | 573,083,423 |
| D 1 | | HYDRO GENERATION PLANT | | | | | | | | | | | | | | |
| 2 | | Total Hydro Generation Plant | 12,804,282 | 12,804,282 | 12,804,282 | 12,804,282 | 12,839,282 | 12,849,164 | 12,849,164 | 12,879,164 | 13,107,029 | 13,284,895 | 13,284,895 | 13,613,087 | 13,767,085 | 13,285,684 |
| 5 | | OTHER GENERATION Total Internal Combustion | 195,793,943 | 195,793,943 | 196,207,693 | 196,207,693 | 196,207,693 | 196,621,443 | 196,666,684 | 197,001,708 | 197,415,458 | 197,771,531 | 197,771,531 | 198,236,701 | 253,646,414 | 224,720,179 |
| 6 7 8 | | SOLAR GENERATION Total Solar Generation | 62,497,146 | 62.497.146 | 62,497,146 | 62.509.646 | 62.509.646 | 62,509,646 | 62.522.146 | 62.522.146 | 62.522.146 | 62.534.646 | 62.534.646 | 62.534.646 | 62.547.146 | 62.522.146 |
| | | WIND GENERATION | 271,095,372 | 271,095,372 | 271,509,122 | 271,521,622 | 271,556,622 | 271,980,253 | 272,037,994 | 272,403,018 | 273,044,634 | 273,591,072 | 273,591,072 | 274,384,435 | 329,960,646 | 02,322,140 |
| | | Total Wind Generation | 629,041,095 | 629,041,095 | 629,041,095 | 629,299,197 | 629,299,197 | 629,299,197 | 629,557,299 | 629,557,299 | 629,557,299 | 629,815,401 | 629,815,401 | 683,942,511 | 686,595,613 | 657,818,354 |
| | | Total Other Production | 887,332,185 | 887,332,185 | 887,745,935 | 888,016,536 | 888,016,536 | 888,430,286 | 888,746,129 | 889,081,153 | 889,494,903 | 890,121,578 | 890,121,578 | 944,713,859 | 1,002,789,174 | 945,060,679 |
| | | TOTAL PRODUCTION PLANT | \$1,499,128,339 | 1,499,128,440 | 1,499,128,440 | 1,499,812,792 | 1,499,851,019 | 1,499,927,591 | 1,500,715,450 | 1,500,805,244 | 1,501,659,463 | 1,502,867,731 | 1,503,761,520 | 1,558,700,369 | \$1,563,731,233 | 1,531,429,786 |
| 3 | | Less A/C 114 A/C 101 & 106 | 1,588,255 1,497,540,084 | 1,588,255 1,497,540,186 | 1,588,255 1,497,540,186 | 1,588,255 1,498,224,537 | 1,588,255 1,498,262,764 | 1,588,255 1,498,339,336 | 1,588,255 1,499,127,196 | 1,588,255 1,499,216,990 | 1,588,255 1,500,071,208 | 1,588,255 1,501,279,476 | 1,588,255 1,502,173,265 | 1,588,255 1,557,112,114 | 1,588,255 1,562,142,979 | 1,588,255 1,529,841,532 |
| | | TRANSMISSION PLANT Total Transmission (Fercs 101, 105 & 106 Accts 350-358) | 809.250.916 | 809.250.916 | 809,250,916 | 809.408.296 | 809.408.296 | 809.408.296 | 809,435,205 | 809,731,629 | 809,731,629 | 809,758,538 | 810,514,232 | 810,514,232 | 840,053,746 | 824,652,331 |
| 1 105 | 350 | Plant Held for Future Use | 9.038 | 9.038 | 9.038 | 9.038 | 9.038 | 9,038 | 9.038 | | 9.038 | 9 038 | 9.038 | 9.038 | 9.038 | 9,038 |
| 3 | | Total Big Stone Plant Acquisition Adjustment (Ferc 114, Accts 3 | 58 287 | 58 287 | 58.287 | 58 287 | 58.287 | 58 287 | 58.287 | 58 287 | 58 287 | 58 287 | 58 287 | 58 287 | 58.287 | 58,287 |
| 5 6 | | Total Transmission Plant | 809.318.241 | 809,318,241 | 809,318,241 | 809,475,621 | 809,475,621 | 809,475,621 | 809,502,530 | 809,798,954 | 809,798,954 | 809,825,863 | 810,581,557 | 810,581,557 | 840,121,071 | 824,719,656 |
| 7 | | DISTRIBUTION PLANT | 000,010,241 | 008,310,241 | 000,310,241 | 000,473,021 | 003,473,021 | 000,470,021 | 009,302,330 | 003,730,334 | 003,730,334 | 003,023,003 | 010,301,337 | 010,301,331 | 040,121,071 | 024,710,000 |
| 9 101 & 106 | 360 | Land and Land Rights (Fercs 101 & 106, Acct 360) | 1,497,656 | 1,497,656 | 1,497,656 | 1,497,656 | 1,497,656 | 1,497,656 | 1,497,656 | 1,497,656 | 1,497,656 | 1,497,656 | 1,497,656 | 1,497,656 | 1,497,656 | 1,497,656 |
| 101 & 106 101 & 106 | 362 364 | Station Equipment (Fercs 101 & 106, Acct 362) Poles, Towers, Fixtures (Fercs 101 & 106, Acct 364) | 137,419,887 88,467,883 | 137,427,938 88,467,883 | 137,427,938 88,467,883 | 137,593,004 88,467,883 | 137,633,259 88,467,883 | 137,733,896 88,467,883 | 138,764,835 88,467,883 | 138,865,472 88,467,883 | 138,966,109 88,467,883 | 141,526,729 88,467,883 | 141,579,060 88,467,883 | 141,579,060 88,467,883 | 144,032,287 88,959,655 | 140,726,087 88,713,769 |
| 101 & 106 | 365 | Overhead Conductor (Fercs 101 & 106, Acct 365) | 62,519,303 | 62,519,303 | 62,519,303 | 62,519,303 | 62,519,303 | 62,622,822 | 62,622,822 | 62,622,822 | 62,752,221 | 62,752,221 | 62,838,260 | 62,838,260 | 62,838,260 | 62,678,781 |
| 101 101 & 106 | 366 367 | Underground Conduit (Acct 366) Underground Conductors (Fercs 101 & 106, Acct 367) | 126,765,776 | 126,765,776 | 126,765,776 | 126,765,776 | 126,765,776 | 126,765,776 | 126,765,776 | 126,765,776 | 126,765,776 | 126,765,776 | 126,765,776 | 126,765,776 | - 133,318,555 | 130,042,166 |
| 101 & 106 | | Line Transformers (Fercs 101 & 106, Acct 368) | 122,661,872 | 122,661,872 | 122,661,872 | 122,708,304 | 122,708,304 | 122,708,304 | 122,754,848 | 122,754,848 | 122,819,483 | 122,866,026 | 123,516,814 | 123,516,814 | 139,248,020 | 130,954,946 |
| 101 & 106 | 369 | Services (Fercs 101 & 106, Acct 369) | 14,188,329 | 14,188,329 | 14,188,329 | 14,188,329 | 14,188,329 | 14,188,329 | 14,188,329 | 14,188,329 | 14,188,329 | 14,188,329 | 14,188,329 | 14,188,329 | 14,188,329 | 14,188,329 |
| 101 & 106 101 & 106 | 369.1 370 | Underground Services (Fercs 101 & 106, Acct 369.1) Meters (Fercs 101 & 106, Acct 370) | 50,453,703 28.313.661 | 50,453,703 28.313.661 | 50,453,703 28.313.661 | 50,453,703 28.313.661 | 50,453,703 28.313.661 | 50,453,703 28.313.661 | 50,453,703 28.313.661 | 50,453,703 28.313.661 | 50,453,703 28.313.661 | 50,453,703 28.313.661 | 50,453,703 28.313.661 | 50,453,703 28.313.661 | 50,453,703 28.481.379 | 50,453,703 28,397,520 |
| 101 & 106 | 370.05 | Smart Meters (Acct 370.05) | 28,313,661 | 28,313,661 | 28,313,661 | 28,313,661 | 28,313,661 | 29,008,440 | 34,773,341 | 34,773,341 | 34,773,341 | 44,927,513 | 28,313,661 44,927,513 | 28,313,661 44,927,513 | 28,481,379 49,031,169 | 36,169,600 |
| 101 & 106 | 370.1 | Load Management Switches (Fercs 101 & 106, Acct 370.1) | 8,899,439 | 8,899,439 | 8,899,439 | 8,899,439 | 8,899,439 | 8,899,439 | 8,899,439 | 8,899,439 | 8,899,439 | 8,899,439 | 8,899,439 | 8,899,439 | 8,899,439 | 8,899,439 |
| 101 101 | 370.2 371 | Interruption Monitors (Acct 370.2 Installs Customer Premise (Acct 371 | - | - | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 101 | 371.1 | EV Charging | 1,646,302 | 1,646,302 | 1,646,302 | 1,646,302 | 1,646,302 | 1,646,302 | 1,646,302 | 1,687,968 | 1,729,635 | 1,771,302 | 1,812,968 | 1,854,635 | 1,896,302 | 1,771,302 |
| 101 & 106 | 371.2 | All Other Private Lighting (Fercs 101 & 106, Acct 371.2) | 10,003,929 | 10,003,929 | 10,003,929 | 10,003,929 | 10,003,929 | 10,003,929 | 10,003,929 | 10,003,929 | 10,003,929 | 10,003,929 | 10,003,929 | 10,003,929 | 10,003,929 | 10,003,929 |
| 101 & 106 | 373 | Street Lighting (Fercs 101 & 106, Acct 373) DISTRIBUTION PLANT | 14,644,762 690,790,535 | 14,644,762 \$690,798,585 | 14,644,762 \$690,798,585 | 15,027,438 \$697,093,168 | 15,027,438 \$697,133,423 | 15,027,438 \$697,337,579 | 15,115,000 \$704,267,524 | 15,115,000 \$704,409,827 | 15,115,000 \$704,746,165 | 15,202,561 \$717,636,728 | 15,202,561 \$718,467,552 | 15,202,561 \$718,509,219 | 15,293,366 \$748,142,049 | 14,969,064 719,466,292 |
| 105 | 360 | Plant Held for Future Use | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| | 362 | Big Stone Plant Acquisition Adjustmen | 586 | 586 | 586 | 586 | 586 | 586 | 586 | 586 | 586 | 586 | 586 | 586 | 586 | 586 |
| 114 | 502 | Total Distribution Plant | \$690,794,121 | \$690,802,171 | \$690,802,171 | \$697,096,754 | \$697,137,009 | \$697,341,165 | \$704,271,110 | | \$704,749,751 | \$717,640,314 | \$718,471,138 | \$718,512,805 | \$748,145,635 | 719,469,878 |
| | | = | • | | • | | | | | | | | | | | |
| 101 & 106 | 389 | GENERAL PLANT | 1,163,225 | 1,163,225 | 1,163,225 | 1,163,225 | 1,163,225 | 1,163,225 | 1,163,225 | 1,163,225 | 1,163,225 | 1,163,225 | 1,163,225 | 1,163,225 | 1,163,225 | 1,163,225 |
| 101 & 106 | 390 | Land Structures & Improvements | 27,231,010 | 27,231,010 | 27,231,010 | 27,231,010 | 27,231,010 | 27,245,979 | 27,260,947 | 27,290,294 | 27,290,294 | 27,442,925 | 28,141,668 | 28,198,667 | 32,933,601 | 30,082,305 |
| 101 & 106 101 | 390.1 390.2 | General Office Buildings Fleet Service Center Building | 6,451,486 896,880 | 6,451,486 896,880 | 6,451,486 896,880 | 6,451,486 896,880 | 6,451,486 896.880 | 6,451,486 896,880 | 6,892,930 896,880 | 6,672,208 896,880 |
| | 390.25 | | 2,154,593 | 2,154,593 | 2,154,593 | 2,154,593 | 2,154,593 | 2,154,593 | 2,154,593 | 2,154,593 | 2,154,593 | 2,154,593 | 2,154,593 | 2,154,593 | 2,154,593 | 2,154,593 |
| 101 101 & 106 | 390.3 391 | Central Stores Buildings Office Furniture | 5,414,880 603,912 | 5,414,880 603,912 | 5,414,880 603,912 | 5,414,880 603,912 | 5,414,880 603,912 | 5,414,880 603,912 | 5,414,880 603,912 | 5,414,880 603,912 | 5,414,880 603,912 | 5,414,880 603,912 | 5,414,880 603,912 | 5,414,880 603,912 | 5,414,880 603,912 | 5,414,880 603,912 |
| 101 & 106 | 391.1 | Office Equipment | 317,896 | 317,896 | 337,896 | 337,896 | 337,896 | 337,896 | 337,896 | 337,896 | 337,896 | 337,896 | 337,896 | 337,896 | 337,896 | 327,896 |
| 101 & 106 | 391.2 391.5 | Duplicating Equipment | 772,361 | 772,361 | 772,361 3,770,862 | 772,361 3,770,862 | 772,361 | 772,361 3,770,862 | 772,361 | 772,361 | 772,361 | 772,361 3,770,862 | 772,361 3,770,862 | 772,361 4,339,862 | 772,361 | 772,361 4,156,850 |
| 101 & 106 101 & 106 | 391.5 | Computer Systems Computer Related Equipmen | 3,792,387 3,207,622 | 3,792,387 3,207,622 | 3,207,622 | 3,770,862 | 3,770,862 3,207,622 | 3,770,862 | 3,770,862 3,207,622 | 3,770,862 3,207,622 | 3,770,862 3,207,622 | 3,770,862 | 3,770,862 | 3,607,622 | 4,521,314 3,355,894 | 3,281,758 |
| 101 | 392 & 392.1 | Transportation Equipment | 43,084,688 | 43,084,688 | 43,084,688 | 43,084,688 | 43,084,688 | 43,084,688 | 43,084,688 | 43,084,688 | 43,084,688 | 43,084,688 | 43,084,688 | 43,084,688 | 43,084,688 | 43,084,688 |
| 101 & 106 101 | 394 394.2 | Tools, Shop & Garage Equipment | 6,523,826 401,984 | 6,523,826 401,984 | 6,523,826 401,984 | 6,523,826 401,984 | 6,723,826 401,984 | 6,723,826 401,984 | 6,723,826 401,984 | 6,723,826 401,984 | 6,723,826 401,984 | 6,723,826 401,984 | 6,723,826 401.984 | 6,723,826 401,984 | 7,156,427 401,984 | 6,840,127 401,984 |
| 101 | 394.2 | AMR Equipment Power-Operated Equipment | 401,984 1,717,878 | 401,984 1,717,878 | 401,984 1,717,878 | 401,984 1,717,878 | 401,984 1,717,878 | 401,984 1,717,878 | 401,984 1,717,878 | 401,984 1,717,878 | 401,984 1,717,878 | 401,984 1,717,878 | 401,984 1,717,878 | 401,984 1,717,878 | 401,984 1,782,160 | 401,984 1,750,019 |
| 101 | 397 & 397.4 | Communication Equipment & Communications Towers | 6,993,762 | 6,993,762 | 6,993,762 | 6,993,762 | 6,993,762 | 6,993,762 | 6,993,762 | 6,993,762 | 6,993,762 | 6,993,762 | 6,993,762 | 6,993,762 | 7,241,684 | 7,117,723 |
| 101 | 397.10 | Radio Tele-Communication Equipment | 842,974 | 842,974 | 842,974 | 842,974 | 842,974 | 842,974 | 842,974 | 842,974 | 842,974 | 842,974 | 842,974 | 1,278,542 | 1,278,542 | 1,060,758 |
| 101 101 | 397.2 397.3 | Microwave Equipment | 6,994,464 165,980 | 6,994,464 165,980 | 6,994,464 165,980 | 6,994,464 165,980 | 6,994,464 165,980 | 6,994,464 165,980 | 6,994,464 165,980 | 6,994,464 165,980 | 6,994,464 165,980 | 6,994,464 165,980 | 6,994,464 165,980 | 6,994,464 165,980 | 6,994,464 165,980 | 6,994,464 165,980 |
| 101 | 381.3 | Radio Load Control Equipment Total General Plant | 118,731,809 | 118,731,809 | 118,730,283 | 118,730,283 | 118,930,283 | 118,945,252 | 118,960,220 | 165,980 118,989,568 | 118,989,568 | 119,142,198 | 119,840,941 | 121,302,508 | 127,153,416 | 122,942,613 |
| 105 | | Total Plant Held for Future Use | | | | | | | | | | | | | | 0 |
| | | Total Big Stone Plant Acquisition Adjustmen | 1 647 128 | 1.647.128 | 1 647 128 | 1 647 128 | 1 647 128 | 1 647 128 | 1.647.128 | 1.647.128 | 1 647 128 | 1 647 128 | 1.647.128 | 1.647.128 | 1.647.128 | 1,647,128 |
| 1 | | Total Electric Plant (1) | 3.158.028.781 | 3.158.036.933 | 3.158.035.408 | 3.165.443.168 | 3.165.721.649 | 3.166.017.346 | 3.173.777.028 | 3.175.983.803 | 3.177.174.359 | 3.191.452.730 | 3.194.631.781 | 3,251,073,862 | 3,323,339,763 | 3.240.684.272 |
| 1 | | Total Electric Plant (1) | 3,158,028,781 | 3,150,030,933 | 3,158,035,408 | 3,105,443,168 | 3,705,727,649 | 3,100,017,346 | 3,1/3,///,028 | 3,175,963,603 | 3,177,174,359 | 3,191,452,730 | 3,194,031,761 | 3,251,073,862 | 3,323,339,763 | 3,240,004,272 |

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Otter Tail Power Company Accumulated Depreciation - Production Unadjusted Projected Fiscal Year 2024

(A) (B)

| Line | | |
|------|---|-------------|
| No. | Simple Average Reserve Balances | Total |
| | | |
| 1 | Total Production FERC 108 | 572,922,222 |
| 2 | | |
| 3 | Plus: Hydro Licensing | 0 |
| 4 | Total Production-Related Accumulated Depr | 572,922,222 |
| _ | | |
| 5 | Less: Wind | 207,471,820 |
| 6 | | |
| 8 | Total Demand | 365,450,402 |
| 9 | | |
| 10 | | |
| 11 | | (2) |
| 12 | Base Demand | 277,632,671 |
| 13 | | |
| 14 | Peak Demand | 153,150,608 |
| 15 | | |
| 16 | Base Energy | 142,138,944 |
| 17 | | |
| 18 | Total Production | 572,922,222 |
| | | |

| | Peak | Base |
|---------------------|--------|--------|
| 2024 Excluding Wind | 24.03% | 75.97% |
| 2024 Wind | 31.49% | 68.51% |

 Otter Tail Power Company
 A - 1 - b

 Accumulated Depreciation
 Page 2 of 2

 Unadjusted Projected Fiscal Year 2024
 Page 2 of 2

| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (D) | (E) | (F) | (G) | (H) | (1) | |
|-----------------------|---|---------------------------------|---------------------------------|---|---|--|--|--|--|---|---|---|---|---|---|---|-------------------------------------|
| Line No. | | FERC | Acct | 2023 December | 2024 January | February | March | April | May | June | July | August | September | October | November | December | Simple Average |
| 1 2 3 4 5 | Ending Accumulated Depreciation Steam Steam(For BS Acq Adjustment Minus Hydro License Hydro Other - Internal Combustion Other - Solar | 108 115 108 108 108 | 1785 1799 \$ 1785 1785 | 311,182,730 1,588,255 91,595 6,171,390 35,284,745.24 528,556 | 312,425,795 5 1,588,255 \$ 96,264 \$ 6,186,074 35,775,556.15 661,874 | 313,668,893 1,588,255 100,933 6,200,758 36,266,366.56 795,192 | 314,911,991 \$ 1,588,255 \$ \$ 105,601 \$ 6,215,442 36,757,176.97 928,510 | 316,150,231 5 1,588,255 \$ 6 110,270 \$ 6,230,126 37,249,029.27 1,061,828 | 317,355,559 1,588,255 \$ 114,939 \$ 6,244,771 37,740,881.57 1,195,146 | 318,556,589 1,588,255 119,608 6,259,537 38,232,734 1,328,464 | 319,795,344 \$ 1,588,255 \$ \$ 124,276 \$ 6,274,302 38,720,601 1,461,782 | 320,905,515 1,588,255 \$ 128,945 \$ 6,287,001 39,043,348 1,595,100 | 322,136,451 1,588,255 \$ 133,614 \$ 6,299,844 39,536,942 1,728,418 | 323,195,926 1,588,255 \$ 138,282 \$ 6,314,853 40,031,578 1,861,736 | | | |
| 7 8 9 10 | Other - Wind Total Production | 108 | 1785 \$ \$ | 198,794,186 553,641,458 \$ 354,847,272 178,638,431 | 200285249.2 5 557,019,067 \$ | 201776312.4 560,396,709 | 203100477.3 \$ 563,607,454 \$ 181,857,298 | 204592132 5 566,981,871 \$ | 206083786.7 570,323,338 \$ | 207408543.2 573,493,729 185,076,689 | 208900789.4 | 210393035.7 579,941,200 \$ | 211718383.7 583,141,908 \$ | 213211221.6 586,341,852 \$ | 214704059.4 5 589,528,275 190,431,054 | 216149453.1 \$ 592,202,986 191,076,970 | 572,922,222 |
| 12 13 14 | Transmission Total Transmission | 115 | 1799 \$ | 58,287 \$ 178,696,718 \$ | 58,287 \$ 5179,769,889 \$ | 58,287 180,843,059 | \$ 58,287 \$ \$ 181,915,585 \$ | 5 58,287 \$ 5 182,988,931 \$ | 58,287 \$ 184,062,277 \$ | 58,287 185,134,976 | | 58,287 \$ 187,274,948 \$ | 58,287 \$ 188,348,046 \$ | 58,287 \$ 189,414,557 \$ | 58,287 190,489,341 | \$ 58,287 \$ 191,135,257 | 184,915,988 |
| 15 16 17 18 | Distribution Distribution Total Distributior | 108 115 | 1785 \$ 1799 <u>\$</u> | 262,093,281 \$ 586 \$ 262,093,867 \$ | 5 263,582,412 \$ 5 586 \$ 6 263,582,998 \$ | 265,073,505 586 265,074,091 | \$ 266,308,772 \$ \$ 586 \$ \$ 266,309,358 \$ | 5 267,833,646 \$ 5 586 \$ 5 267,834,232 \$ | 269,326,735 \$ 586 \$ 269,327,321 \$ | 270,553,415 586 270,554,001 | \$ 272,105,405 \$ \$ 586 \$ \$ 272,105,991 \$ | 273,624,467 \$ 586 \$ 273,625,053 \$ | 274,526,317 \$ 586 \$ 274,526,903 \$ | 276,036,323 \$ 586 \$ 276,036,909 \$ | 277,694,991 586 277,695,577 | \$ 275,174,056 \$ 586 \$ 275,174,642 | 268,634,254 |
| 19 20 21 22 | General Plant (excluding transportation Transportation (including airplane Total General Plan | 108 108 108 | 1785 \$ 1785 \$ 1785 \$ | 27,296,893 \$ 22,064,985 \$ 49,361,878 \$ | 27,631,076 \$ 22,266,287 \$ 49,897,363 \$ | 27,943,733 22,467,589 50,411,322 | \$ 28,277,724 \$ \$ 22,668,892 \$ \$ 50,946,616 \$ | 28,611,715 \$ 22,869,883 \$ 51,481,598 \$ | 28,921,785 \$ 23,070,154 \$ 51,991,940 \$ | 29,232,571 23,270,425 52,502,996 | | 29,873,570 \$ 23,668,810 \$ 53,542,380 \$ | 30,147,936 \$ 23,866,924 \$ 54,014,860 \$ | 30,202,169 \$ 24,065,037 \$ 54,267,206 \$ | 30,516,482 24,262,473 54,778,954 | \$ 27,250,217 \$ 24,457,902 \$ 51,708,119 | 50,534,999 |
| 23 24 25 26 | Intangibles - Hydro License Intangibles - Software Total Intangibles | 111 111 111 | 1790 \$ 1790 \$ 1790 \$ | 91,595 \$ 15,107,144 \$ 15,198,739 \$ | 96,264 \$ 5 15,487,526 \$ 6 15,583,790 \$ | 100,933 15,867,645 15,968,578 | \$ 105,601 \$ \$ 16,247,764 \$ \$ 16,353,365 \$ | 110,270 \$ 6 16,627,883 \$ 6 16,738,153 \$ | 114,939 \$ 17,008,001 \$ 17,122,940 \$ | 119,608 17,388,120 17,507,728 | | 128,945 \$ 18,148,358 \$ 18,277,302 \$ | 133,614 \$ 18,528,476 \$ 18,662,090 \$ | 138,282 \$ 18,908,595 \$ 19,046,877 \$ | 142,951 19,288,714 19,431,665 | \$ 147,620 \$ 19,667,752 \$ 19,815,372 | 119,608 17,387,448 17,507,056 |
| 27 | Total | | \$ | 1,058,992,660 \$ | 1,065,853,107 \$ | 1,072,693,760 | \$ 1,079,132,377 \$ | 1,086,024,784 \$ | 1,092,827,816 \$ | 1,099,193,429 | \$ 1,106,073,369 \$ | 1,112,660,884 \$ | 1,118,693,806 \$ | 1,125,107,401 \$ | 1,131,923,812 | \$ 1,130,036,375 | 1,094,514,517 |

| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | (J) | (K) | (L) | (M) | (N) | (O) | |
|----------------------|---|------------------|-----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------------|-------------------|
| Line No. | | 2023 December | 2024 January | February | March | April | May | June | July | August | September | October | November | December | 13-Month Average | Simple Average |
| 1 2 3 | Short Term Projects: Production Balance (1) | - | 18,507 | 18,507 | - | | 322 | - | 18,507 | 18,507 | - | | 322 | - | 5,744 | |
| 5 6 7 | Transmission Balance (1) | 359,000 | 346,233 | 368,327 | 341,503 | 392,665 | 836,902 | 359,000 | 346,233 | 368,327 | 341,503 | 392,665 | 836,902 | 359,000 | 434,482 | |
| 8 9 10 | Distribution Balance (1) | 1,086,337 | 541,345 | 569,674 | 611,273 | 729,695 | 794,226 | 1,086,337 | 541,345 | 569,674 | 611,273 | 729,695 | 794,226 | 1,086,337 | 750,111 | |
| 11 12 13 | General Balance (1) | 325,581 | 237,946 | 237,946 | 237,946 | 237,946 | 277,033 | 325,581 | 237,946 | 237,946 | 237,946 | 237,946 | 277,033 | 325,581 | 264,183 | |
| 14 15 16 | Intangible | - | - | - | - | 7,773 | 771,589 | - | - | - | - | 7,773 | 771,589 | - | 119,902 | |
| 17 18 19 20 | Total Short Term Projects: Balance | 1,770,919 | 1,144,032 | 1,194,455 | 1,190,722 | 1,368,079 | 2,680,073 | 1,770,919 | 1,144,032 | 1,194,455 | 1,190,722 | 1,368,079 | 2,680,073 | 1,770,919 | 1,574,421 | 1,770,919 |
| 21 22 23 24 | | 61,089,672 | 62,922,362 | 64,810,033 | 66,754,334 | 68,756,964 | 70,819,673 | 72,944,263 | 75,132,591 | 77,386,568 | 79,708,166 | 82,099,410 | 84,562,393 | 87,099,265 | 73,391,207 | |
| 25 26 27 | Transmission Balance (1) | 28,565,166 | 29,422,121 | 30,304,785 | 31,213,929 | 32,150,346 | 33,114,857 | 34,108,303 | 35,131,552 | 36,185,498 | 37,271,063 | 38,389,195 | 39,540,871 | 40,727,097 | 34,317,291 | |
| 28 29 30 | Distribution Balance (1) | 29,369,997 | 28,953,297 | 29,821,895 | 30,716,552 | 31,638,049 | 32,587,190 | 33,564,806 | 34,571,750 | 35,608,903 | 36,677,170 | 37,777,485 | 38,910,810 | 40,078,134 | 33,867,388 | |
| 31 32 33 | General Balance (1) | 10,342,797 | 9,436,225 | 9,530,587 | 9,625,893 | 9,722,152 | 9,819,374 | 9,917,567 | 10,016,743 | 10,116,910 | 10,218,079 | 10,320,260 | 10,423,463 | 10,527,698 | 10,001,365 | |
| 34 35 36 | Intangible Balance (1) | 6,646,321 | 6,712,784 | 6,779,912 | 6,847,711 | 6,916,188 | 6,985,350 | 7,055,204 | 7,125,756 | 7,197,013 | 7,268,983 | 7,341,673 | 7,415,090 | 7,489,241 | 7,060,094 | |
| 37 38 39 | Total Long Term Projects: Actual Balance | 136,013,953 | 137,446,789 | 141,247,213 | 145,158,419 | 149,183,699 | 153,326,444 | 157,590,143 | 161,978,391 | 166,494,893 | 171,143,461 | 175,928,024 | 180,852,626 | 185,921,434 | 158,637,345 | 160,967,693 |
| | Total Adjusted CWIP Balance (2), | 3) 137,784,872 | 138,590,821 | 142,441,667 | 146,349,141 | 150,551,778 | 156,006,517 | 159,361,061 | 163,122,423 | 167,689,348 | 172,334,183 | 177,296,103 | 183,532,699 | 187,692,353 | 160,211,767 | 162,738,612 |

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Otter Tail Power Company Material & Supplies Unadjusted Projected Fiscal Year 2024

| | (A) | (B) | (C) | (D) | (E) | (F) | (H) |
|------|-----------------|-----|------|-------------|--------------|--------------|-------------|
| Line | | | | (1) | (2) | (3) | |
| No. | | | | Production | Transmission | Distribution | Total |
| 1 | December | End | 2023 | 8,678,324 | 8,337,165 | 16,199,114 | 33,214,603 |
| 2 | January | End | 2024 | 8,625,181 | 9,199,336 | 16,199,114 | 34,023,631 |
| 3 | February | End | 2024 | 8,625,181 | 9,591,696 | 16,199,114 | 34,415,992 |
| 4 | March | End | 2024 | 8,625,181 | 9,519,147 | 16,199,114 | 34,343,443 |
| 5 | April | End | 2024 | 8,625,181 | 9,530,843 | 16,199,114 | 34,355,138 |
| 6 | May | End | 2024 | 8,625,181 | 10,782,432 | 16,199,114 | 35,606,727 |
| 7 | June | End | 2024 | 8,625,181 | 5,628,127 | 16,199,114 | 30,452,422 |
| 8 | July | End | 2024 | 8,625,181 | 6,326,263 | 16,199,114 | 31,150,558 |
| 9 | August | End | 2024 | 8,625,181 | 7,299,622 | 16,199,114 | 32,123,917 |
| 10 | September | End | 2024 | 8,625,181 | 7,319,874 | 16,199,114 | 32,144,169 |
| 11 | October | End | 2024 | 8,625,181 | 7,109,476 | 16,199,114 | 31,933,771 |
| 12 | November | End | 2024 | 8,625,181 | 8,608,660 | 16,199,114 | 33,432,955 |
| 13 | December | End | 2024 | 8,625,181 | 9,895,287 | 16,199,114 | 34,719,582 |
| 14 | Total | | | 112,180,500 | 109,147,928 | 210,588,480 | 431,916,907 |
| 15 | 'Simple Average | | | 8,651,753 | 9,116,226 | 16,199,114 | 33,967,093 |

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Otter Tail Power Company Prepayments Unadjusted Projected Fiscal Year 2024

(A) (B) (C) (D) (E)

| Line | | Prepaid Insurance & Interest | Post Retirement Benefits | Post Employment | FAS 87 |
|------|--------------------------------|------------------------------|------------------------------|-----------------|---------------|
| | | Total FERC 1650 | other than Pension (FAS 106) | Benefits | Pension Plan |
| | | (1) | (1) | (1) | (1) |
| 1 | December 202 | 3,575,802 | (46,278,434) | (1,504,693) | 91,904,839 |
| 2 | January 202 | 4 5,550,440 | (45,650,955) | (1,520,495) | 91,522,964 |
| 3 | February 202 | 4 5,016,802 | (45,023,476) | (1,536,298) | 91,141,089 |
| 4 | March 202 | 4,483,190 | (44,395,997) | (1,552,101) | 90,759,214 |
| 5 | April 202 | 4 8,594,130 | (43,768,518) | (1,567,903) | 90,377,339 |
| 6 | May 202 | 7,984,311 | (43,141,039) | (1,583,706) | 89,995,464 |
| 7 | June 202 | 4 7,375,084 | (42,513,560) | (1,599,508) | 89,613,589 |
| 8 | July 202 | 4 6,802,711 | (41,886,081) | (1,615,309) | 89,231,714 |
| 9 | August 202 | 4 6,194,067 | (41,258,602) | (1,631,111) | 88,849,839 |
| 10 | September 202 | 4 5,585,946 | (40,631,123) | (1,646,913) | 88,467,964 |
| 11 | October 202 | 4 5,014,494 | (40,003,644) | (1,662,714) | 88,086,089 |
| 12 | November 202 | 4,406,185 | (39,376,165) | (1,678,516) | 87,704,214 |
| 13 | December 202 | 4 3,798,007 | (38,748,686) | (1,694,318) | 87,322,339 |
| 14 | Total | 74,381,171 | (552,676,285) | (20,793,585) | 1,164,976,657 |
| 15 | Simple Average | 3,686,905 | (42,513,560) | (1,599,505) | 89,613,589 |
| 16 | | | | | |
| 17 | Total Prepayments in Rate Base | \$49,187,428 | | | |
| | | | | | |

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Otter Tail Power Company Accumulated Deferred Income Tax Unadjusted Projected Fiscal Year 2024

| Line | | | | |
|------|--|---------------|---------------|---------------|
| No. | (A) | (B) | (C) | (D) |
| 1 | Accumulated Deferred Income Taxes | 12/31/2023 | 12/31/2024 | Average |
| 2 | Items SD Flows Through | | | |
| 3 | Federal | (27,894) | (27,894) | (27,894) |
| 4 | Minnesota | | | 0 |
| 5 | North Dakota | | | 0 |
| 6 | Subtotal | (27,894) | (27,894) | (27,894) |
| 7 | | | | |
| 8 | All Other | | | |
| 9 | Federal (above the line including Wind) | (276,111,733) | (284,315,441) | (280,213,587) |
| 10 | Minnesota (above the line) | | | 0 |
| 11 | North Dakota (above the line including Wind) | (35,864,006) | (33,491,487) | (34,677,747) |
| 12 | Subtotal | (311,975,739) | (317,806,928) | (314,891,334) |
| 13 | Total Accumulated Deferred Income Taxes | (312.003.633) | (317,834,822) | (314.919.228) |

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Otter Tail Power Company Customer Advances (Prepaid Electric Revenue) Unadjusted Projected Fiscal Year 2024

| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | (J) | (K) | (L) |
|------|-----------|------------|-----|-----|------|------|------|------------|---------|-------|-------|-------------|
| | FERC Acco | ount 253.0 | | | | | | | | | | |
| Line | | | | | | | | | | | | |
| No. | YEAR | MONTH | CO | BU | CC | ACCT | SUB | ACTY | PROJ | FERC1 | FERC2 | YTD-BAL |
| 1 | 2023 | 12 | 100 | 30 | 0000 | 2590 | 3000 | 0000 | 000000 | 25300 | 00000 | (1,876,522) |
| 2 | 2024 | 1 | 100 | 30 | 0000 | 2590 | 3000 | 0000 | 000000 | 25300 | 00000 | (1,876,522) |
| 3 | 2024 | 2 | 100 | 30 | 0000 | 2590 | 3000 | 0000 | 000000 | 25300 | 00000 | (1,876,522) |
| 4 | 2024 | 3 | 100 | 30 | 0000 | 2590 | 3000 | 0000 | 000000 | 25300 | 00000 | (1,876,522) |
| 5 | 2024 | 4 | 100 | 30 | 0000 | 2590 | 3000 | 0000 | 000000 | 25300 | 00000 | (1,876,522) |
| 6 | 2024 | 5 | 100 | 30 | 0000 | 2590 | 3000 | 0000 | 000000 | 25300 | 00000 | (1,876,522) |
| 7 | 2024 | 6 | 100 | 30 | 0000 | 2590 | 3000 | 0000 | 000000 | 25300 | 00000 | (1,876,522) |
| 8 | 2024 | 7 | 100 | 30 | 0000 | 2590 | 3000 | 0000 | 000000 | 25300 | 00000 | (1,876,522) |
| 9 | 2024 | 8 | 100 | 30 | 0000 | 2590 | 3000 | 0000 | 000000 | 25300 | 00000 | (1,876,522) |
| 10 | 2024 | 9 | 100 | 30 | 0000 | 2590 | 3000 | 0000 | 000000 | 25300 | 00000 | (1,876,522) |
| 11 | 2024 | 10 | 100 | 30 | 0000 | 2590 | 3000 | 0000 | 000000 | 25300 | 00000 | (1,876,522) |
| 12 | 2024 | 11 | 100 | 30 | 0000 | 2590 | 3000 | 0000 | 000000 | 25300 | 00000 | (1,876,522) |
| 13 | 2024 | 12 | 100 | 30 | 0000 | 2590 | 3000 | 0000 | 000000 | 25300 | 00000 | (1,876,522) |
| 14 | | | | | | • | • | • | • | • | • | |
| 15 | | | | | | | | 13-Month A | Average | | | (1,876,522) |
| | | | | | | | | Simple Ave | erage | | | (1,876,522) |

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Otter Tail Power Company Fuel Stocks Budget 12 Months Ending December 31, 2024

| | (A) | (B) | (C) | (D) | (E) | (F) |
|------|--------------|-----|------|-------------|---------------|-------------|
| Line | | | | Coal | Oil & Other** | |
| No. | | | | Stocks | Stocks | Total |
| 1 | December | End | 2023 | 8,165,846 | 2,323,365 | 10,489,211 |
| 2 | January | End | 2024 | 8,165,846 | 2,298,365 | 10,464,211 |
| 3 | February | End | 2024 | 8,165,846 | 2,298,365 | 10,464,211 |
| 4 | March | End | 2024 | 8,165,846 | 2,298,365 | 10,464,211 |
| 5 | April | End | 2024 | 8,165,846 | 2,298,365 | 10,464,211 |
| 6 | May | End | 2024 | 8,165,846 | 2,298,365 | 10,464,211 |
| 7 | June | End | 2024 | 8,165,846 | 2,298,365 | 10,464,211 |
| 8 | July | End | 2024 | 8,165,846 | 2,298,365 | 10,464,211 |
| 9 | August | End | 2024 | 8,165,846 | 2,298,365 | 10,464,211 |
| 10 | September | End | 2024 | 8,165,846 | 2,298,365 | 10,464,211 |
| 11 | October | End | 2024 | 8,165,846 | 2,298,365 | 10,464,211 |
| 12 | November | End | 2024 | 8,165,846 | 2,298,365 | 10,464,211 |
| 13 | December | End | 2024 | 8,165,846 | 2,298,365 | 10,464,211 |
| 14 | Total | | | 106,155,998 | 29,903,745 | 136,059,743 |
| 15 | Simple Avera | nge | | 8,165,846 | 2,310,865 | 10,476,711 |

^{**}Propane, Tire Derived Fuel, Renewable Resource Fuel and Natural Gas

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Otter Tail Power Company Cash Working Capital - Cost of Energy Adjustment Revenues Unadjusted Projected Fiscal Year 2024

(A) (B) (C)

| Line No. | Year | State | Sum of COE Adj | |
|-------------|------|-------|----------------|-------|
| 1 | 2024 | MN | (\$2,791,352) | (1) (|
| 2 | 2024 | ND | (\$6,094,976) | (1) (|
| 3 | 2024 | SD | (\$1,152,893) | (1) (|
| 4 | | | (\$10,039,221) | |
| 5 | | FERC | | (2) (|
| 6 | | Total | (\$10,039,221) | |
| | | | | |

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Otter Tail Power Company Coal & Oil Expense Unadjusted Projected Fiscal Year 2024

(A) (B) (C)

| Line | T | | | 1 |
|-------------|------------------------------------|---------------------------------|-----------------------------|-----|
| Line No. | | | | |
| 1 2 | | Lignite/Subitumious Consumed | Oil/Nat Gas/TDF Consumed | |
| 3 | Total | 50,694,925 | 1,107,743 | |
| 4 | | (1) (5) | (2) (5) | |
| 5 | | | , , , , | |
| 6 | Total Oil, Natural Gas and Lignite | | 51,802,668 | |
| 7 | | | | |
| 8 | | | | |
| 9 | Reconciliation: | | | |
| 10 | A/C 5010.0002 Noncontractual Sales | (3) | 0 | |
| 11 | A/C 5010.1000 Lignite | (3) | 24,085,267 | |
| 12 | A/C 5010.2000 Subbituminous | (3) | 26,609,658 | |
| 13 | A/C 5010.3000 TDF | (3) | 0 | |
| 14 | A/C 5010.5000 Fuel Oil | (3) | 1,107,743 | |
| 15 | A/C 5010.6000 RRM | (3) | 0 | |
| 16 | A/C 5010.7000 Natural Gas | (3) | 0 | |
| 17 | Total | | 51,802,668 | |
| 18 | | | | |
| 19 | FERC Financial Statement | | | |
| 20 | Production Fuel | | | (4) |
| 21 | | | | |
| 22 | | | 0 | |
| 23 | Difference from FERC F/S | | 51,802,668 | |
| 24 | Difference from above | | 0 | |

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Otter Tail Power Company Coal Conversion Tax Unadjusted Projected Fiscal Year 2024

(A) (B) (C)

| Line No. | | Amount | Percentage |
|-------------|-----------------------|----------------|-----------------------|
| 1 | Property Taxes | \$18,701,744 (| 1) 100.0000% |
| 2 | Coal Conversion Taxes | 108,687 (2 | 2) 0.5812% (3 |
| 4 5 | All Other | \$18,593,057 | 99.4188% |
| 5 | All Other | \$18,593,057 | 99.4188% |

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Otter Tail Power Company Cash Balances Unadjusted Projected Fiscal Year 2024

(A) (B)

| Line | | |
|------|--------------------------------------|--------|
| No. | Minimum Bank Balances: | Amount |
| 1 | Dec '23 | 0 |
| 2 | Jan | 0 |
| 3 | Feb | 0 |
| 4 | Mar | 0 |
| 5 | Apr | 0 |
| | May | 0 |
| | Jun | 0 |
| 8 | Jul | 0 |
| 9 | Aug | 0 |
| 10 | Sep | 0 |
| 11 | Oct | 0 |
| 12 | Nov | 0 |
| 13 | Dec | 0 |
| 14 | | |
| 15 | Total | 0 |
| 16 | | |
| 17 | Average | 0 |
| 18 | | |
| 19 | | |
| 20 | Compensating Balances: | None |
| 21 | | |
| 22 | Minimum Average Daily Bank Balances: | 0 |
| 23 | | |
| 24 | | |
| 25 | Total Cash Balances: | 0 |
| 26 | | |

A - 7 Page 4(a) of 8

Otter Tail Power Company Cash Balances Unadjusted Projected Fiscal Year 2024

(A) (B)

| Line | | | 1 |
|------|------------------------------|--------|-----|
| No. | Minimum Daily Bank Balances: | Amount | |
| 1 | December 2023 | 0 | |
| 2 | January | 0 | |
| 3 | February | 0 | |
| 4 | March | 0 | |
| 5 | April | 0 | |
| 6 | May | 0 | |
| 7 | June | 0 | |
| 8 | July | 0 | |
| 9 | August | 0 | |
| 10 | September | 0 | |
| 11 | October | 0 | |
| 12 | November | 0 | |
| 13 | December | 0 | |
| 14 | | | |
| 15 | Total | 0 | |
| 16 | | | |
| 17 | Average | 0 | (1) |
| | | | |
| | | | |
| | | | |

(1) UI is set up so the line of credit autmatically funds the account when needed, and sweeps to pay down the line of credit if OTP has excess dollars at the end of the day. If the line of credit swing line is paid in full, any excess funds will be swept to the short-term investment accounts.

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Otter Tail Power Company Minimum Bank Balances Unadjusted Projected Fiscal Year 2024

(A) (B) (C) (D)

Minimum Bank Balances

| Line | | | | Minimum |
|------|--------------------------|---------------------|--------------|---------|
| No. | Customer Service Centers | Bank | Town | Balance |
| | | | | |
| | | | | (1) |
| 1 | Fergus Falls | | | |
| 2 | Devils Lake | | | |
| 3 | Morris | Riverwood Bank | Morris | |
| 4 | Oakes | Starion Financial | Oakes | |
| 5 | | Sargent County Bank | Forman | |
| 6 | | Bremer Bank | Lisbon | |
| 7 | Rugby | Merchants Bank | Rugby | |
| 8 | | First Security Bank | Canby | |
| 9 | Bemidji | First National Bank | Bemidji | |
| 10 | Crookston | Bremer Bank | Crookston | |
| 11 | Garrison | Garrison State Bank | Garrison | |
| 12 | Milbank | First Bank & Trust | Milbank | |
| 13 | | | | |
| 14 | Other Accounts: | | | |
| | US Bank Petty Cash | US Bank | Fergus Falls | |
| 15 | Manitoba Hydro Acct | US Bank | Manitoba | |
| 16 | | | | |
| 17 | Total | | | \$ - |
| | | | | |

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Otter Tail Power Company Working Funds Unadjusted Projected Fiscal Year 2024

(A) (B) (C) (D)

| Line | Working Funds | | | Monthly |
|------|-----------------|----------------|-----------------------------|----------|
| No. | (Accounts 135.0 |), 135.1, 135. | .2, 135.3, 135.4/1075.0000) | Balances |
| 1 | December | End | 2023 | 12,513 |
| 2 | January | End | 2024 | 12,513 |
| 3 | February | End | 2024 | 12,513 |
| 4 | March | End | 2024 | 12,513 |
| 5 | April | End | 2024 | 12,513 |
| 6 | May | End | 2024 | 12,513 |
| 7 | June | End | 2024 | 12,513 |
| 8 | July | End | 2024 | 12,513 |
| 9 | August | End | 2024 | 12,513 |
| 10 | September | End | 2024 | 12,513 |
| 11 | October | End | 2024 | 12,513 |
| 12 | November | End | 2024 | 12,513 |
| 13 | December | End | 2024 | 12,513 |
| 14 | Total | | | 162,669 |
| 15 | Average | | | 12,513 |

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Otter Tail Power Company Special Deposits Unadjusted Projected Fiscal Year 2024

(A) (B) (C) (D)

| Lino | Special Depar | ito | | Monthly |
|------|---------------|------------------|------|------------|
| | Special Depos | Monthly | | |
| No. | (Accounts 132 | .0, 134.0/1050.0 | 000) | Balances |
| 1 | December | End | 2023 | 2,158,433 |
| 2 | January | End | 2024 | 2,158,433 |
| 3 | February | End | 2024 | 2,158,433 |
| 4 | March | End | 2024 | 2,158,433 |
| 5 | April | End | 2024 | 2,158,433 |
| 6 | May | End | 2024 | 2,158,433 |
| 7 | June | End | 2024 | 2,158,433 |
| 8 | July | End | 2024 | 2,158,433 |
| 9 | August | End | 2024 | 2,158,433 |
| 10 | September | End | 2024 | 2,158,433 |
| 11 | October | End | 2024 | 2,158,433 |
| 12 | November | End | 2024 | 2,158,433 |
| 13 | December | End | 2024 | 2,158,433 |
| 14 | Total | | | 28,059,629 |
| 15 | Average | | | 2.158.433 |

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Otter Tail Power Company Tax Collections Available Unadjusted Projected Fiscal Year 2024

(A) (B)

| | | | 7 |
|------|---|------------|------------|
| Line | | | |
| No. | | | |
| | | | |
| 1 | Employee FICA Withholding | 5,759,442 | (1)(3) |
| 2 | p.o, oo o, | 0,.00, | (.)(.) |
| 3 | Employee Federal Withholding | 0.200.000 | (4)(4) |
| _ | Employee Federal Withholding | 9,309,980 | (1)(4) |
| 4 | | | |
| 5 | Employee State Withholding - Minnesota | 2,203,698 | (1)(4) |
| 6 | | | |
| 7 | Employee State Withholding - North Dakota | 303,808 | (1)(4) |
| 8 | , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | , | (/(/ |
| 9 | | | |
| 10 | Customer Sales Tax | | |
| _ | Customer Sales Tax: | | |
| 11 | Minnesota | 11,519,413 | (2) |
| 12 | North Dakota | 72 | (2) |
| 13 | South Dakota | 2,399,944 | (2) |
| 14 | | | , |
| 15 | Total Sales Tax | 13,919,429 | 1 |
| | Total Gales Tax | 10,010,420 | |
| 16 | | | |
| 17 | | | |
| 18 | Franchise Taxes | 301,604 | (2) |
| | | | |

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Otter Tail Power Company Retail Revenue Unadjusted Projected Fiscal Year 2024

(A) (B)

| Line | | | |
|------|-------------------------------|--------------|-------------|
| No. | | | |
| 1 | | North Dakota | 203,210,040 |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | (2) 2024 Base revenue-ND | | 112,931,461 |
| 6 | Plus: Fuel Revenue | | 71,477,189 |
| 7 | Plus: COE Receiveable | | (6,094,976) |
| 8 | Plus: Generation Rider | | 3,595,685 |
| 9 | Plus: Grid Modernization | | 3,982,851 |
| 10 | Plus: Renewable Rider | | 9,269,062 |
| 11 | Plus: Transmission Rider | | 8,048,768 |
| 12 | | | |
| 13 | NORTH DAKOTA REVENUE FOR COSS | | 203,210,040 |

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Otter Tail Power Company Sales For Resale Unadjusted Projected Fiscal Year 2024

(B) (C)

| Line No. | Total Sales For Resale: | Detail | Totals |
|-------------|---|-----------|-----------|
| 1 2 3 | Requirements Service to Municipals (1) Asset Based Wholesale Sales (2) Total Sales For Resale | 6,947,794 | 6,947,794 |

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Otter Tail Power Company Other Electric Revenues Unadjusted Projected Fiscal Year 2024

| | (A) | (B) | (C) |
|----------|---|------------|------------|
| Line | | | |
| | Late Charges (450) | | |
| 1 | MN | 395,253 | |
| 2 | ND | 316,187 | |
| 3 | SD | 98,441 | |
| 4 | Total Late Charges | | 809,881 |
| 5 | | | |
| 6 | Connection Fees (452.1) | | |
| 7 | MN | 171,798 | |
| 8 | ND | 136,812 | |
| 9 | SD | 31,922 | |
| 10 | Total Connection Fees | | 340,532 |
| 11 | | | |
| 12 | Rent From Electric Property (includes Hoot Lake) | 435,931 | |
| 13 | Rent From Electric Property - Big Stone | | |
| 14 | Rent From Electric Property - Coyote | | |
| 15 | Total Rent | | 435,931 |
| 16 | | | |
| 17 | Other Misc. Electric Revenue | 1,395,880 | 1,395,880 |
| 18 | | | |
| | Integrated Transmission Deficiency Payments (456.3) | 848,757 | 848,757 |
| 20 | NAME | 405.070 | 405.070 |
| 21 | Wheeling (all FERC) | 425,279 | 425,279 |
| 22 | MIOO T : " D | E4 EE0 000 | |
| 23 | MISO Tariff Revenue | 51,559,869 | |
| 24 | MAPP Transmission service charge (456.4) | | |
| 25 | MISO Tariff Revenue Schedule 24 | | |
| 26 | Load Control & Dispatch (456.6) | | 54 550 000 |
| 27 | Total Load Control & Dispatch, MISO & MAPP | | 51,559,869 |
| 28 | Missallanasus Carriago (452.0) | | |
| | Miscellaneous Services (452.0) | | |
| 30 31 | Sub-Total Other Electric Revenues | | EE 040 400 |
| 31 | Sub-Total Other Electric Revenues | | 55,816,129 |
| | Interest income from less needs 9 coopenie develorment | | |
| 33 | Interest income from loan pools & economic development MN | | |
| 35 | MN ND | | |
| 36 | SD | | |
| | Total interest income | | 0 |
| 38 | Total interest income | | |
| 38 | Gain on sale of emission allowances (a/c 411.9) | | |
| 40 | Gain on sale of emission allowances (a/c 411.8) | | |
| 40 | Total Other Electric Revenues | | 55,816,129 |
| 1 '' | | | 55,513,125 |
| 1 | | | 1 1 |

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Otter Tail Power Company Purchased Power Unadjusted Projected Fiscal Year 2024

(B) (C) (D) (E) (F)

| Line | | Total Purchased | Demand | Energy | Base | Base |
|------|------------------------|--------------------|------------------|----------------|----------------------|-----------------------|
| No. | Type of Power: | Power | Charges | Charges | Demand | Energy |
| 1 | Participation Power: | | | | | |
| 2 | Shared Customers & NSE | 6,791,996 (1) | 1,949,333 (1) | 4,842,663 (1) | 1,949,333 | 4,842,663 |
| 3 | | | | | | |
| 4 | All Other | 83,870,131 | (27,374) | 83,897,505 | (27,374) | 83,897,505 |
| 5 | | | | | | |
| 6 | Total Purchased Power | 90,662,127 (3) | 1,921,959.03 (2) | 88,740,168 (2) | 1,921,959 (4) | 88,740,168 (4) |
| 7 | | | | | | |

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Otter Tail Power Company Regulatory Commission Expense Unadjusted Projected Fiscal Year 2024

(A) (B) (C) (D) (E) (F)

| | MN | ND | SD | FERC | Total |
|-----------------|---|--|--|--|----------------------------|
| | | | | | |
| Rate Case Amort | | | | | 0 |
| All Other | 1 518 965 | 502 550 | 113 656 | 1 016 109 | 3,151,280 |
| In O&M Budget | 0 | 002,000 | 110,000 | 1,010,100 | 0,101,200 |
| • | | | | | |
| Total | 1,518,965 | 502,550 | 113,656 | 1,016,109 | 3,151,280 |
| | Rate Case Amort All Other In O&M Budget Total | Rate Case Amort All Other 1,518,965 In O&M Budget 0 | Rate Case Amort All Other 1,518,965 502,550 In O&M Budget 0 | Rate Case Amort All Other 1,518,965 502,550 113,656 In O&M Budget 0 | Rate Case Amort All Other |

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Otter Tail Power Company GIPS Removal Unadjusted Projected Fiscal Year 2024

| | (A) | (B) |
|-------------|-----------------------------|----------------|
| Line No. | | |
| 1 | Plant Cost | \$ 49,208,600 |
| 2 | Accumulated Depreciation | (3,093,402) |
| 3 | ADIT | \$ (3,321,955) |
| 4 | 2021 FSA Revenues | 3,935,218 |
| 5 | Depreciation Expense (Yr 6) | 795,654 |

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Otter Tail Power Company Depreciation Expense-Production Unadjusted Projected Fiscal Year 2024

A) (B)

| Line | | | |
|----------------|----------------------------------|------------|------------|
| No. | | | Total |
| 1 2 | Production | | 40,657,474 |
| 3 | Plus: Hydro Licensing | | - |
| 4 5 6 | Total Production | | 40,657,474 |
| 7 | Less: Wind Production | | 18,022,860 |
| 8 9 | Total Production, Excluding Wind | | 22,634,614 |
| 10 11 12 | Base Demand | 75.97% (6) | 17,195,516 |
| 13 | Peak Demand - Non Wind | 24.03% (6) | 5,439,098 |
| | Peak Demand - Wind | 31.49% (7) | 5,675,399 |
| 15 | | | 11,114,496 |
| 16 17 | Base Energy - Wind | 68.51% (7) | 12,347,461 |
| 18 19 | Total Production | | 40,657,474 |

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Otter Tail Power Company Depreciation and Amortization Expense Unadjusted Projected Fiscal Year 2024

(A)

(B)

| ne Depreciation Expense b. 12 Mo Ended 12/31/2024 | Total |
|---|------------|
| 1 Steam (Excluding Un Tr & Ortonville) | 14,873,571 |
| 2 Hydro | 178,060 |
| 3 I.C. & Other | 4,831,773 |
| 4 Wind | 18,022,860 |
| 5 Solar | 2,751,210 |
| 6 Total Production | 40,657,474 |
| 7 | ,,,,, |
| 8 Transmission | 12,883,697 |
| 9 Distribution | 18,780,269 |
| 10 | |
| 11 General (Excluding Transp 392,390.2 & WHSE, 390.3, 393, 394.1 & CAP A&G) | 4,035,417 |
| Gain on Wahpeton Office | (5,576) |
| 13 Airplane | 206,904 |
| 14 (Gain) or Loss on Vehicles | |
| 5 Total General | 4,236,745 |
| 16 | - |
| 7 Subtotal | 76,558,185 |
| 18 | |
| 19 Intangible | |
| Computer Software | 4,561,425 |
| 21 Hydro Licensing | 56,024 |
| 22 | 4,617,449 |
| 73 Tatal Dannasistian | 04 475 004 |
| 24 Total Depreciation | 81,175,634 |

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Otter Tail Power Company Electric Vehicle Charger Direct assign to MN Unadjusted Projected Fiscal Year 2024

| t | (A) | (B) |
|------------------|---|-------------------------------|
| Line No. | | |
| 1 2 3 4 | Plant Cost Accumulated Depreciation CWIP ADIT | \$ 1,771,350 (92,846) - |
| 5 6 7 | Depreciation Expense O&M Expense Property Tax | 169,846 - 0 |

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Otter Tail Power Company Hoot Lake Plant Solar Unadjusted Projected Fiscal Year 2024

| (A) | (B) |
|--|---|
| | |
| Plant Cost Accumulated Depreciation CWIP | \$ 61,800,001 (1,328,464) |
| ADIT | (6,140,298) |
| Depreciation Expense | 1,599,817 Already Direct Assigned in the |
| O&M Expense | COSS |
| Investment Tax Credits | 710,811 |
| | Plant Cost Accumulated Depreciation CWIP ADIT Depreciation Expense O&M Expense Property Tax |

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Otter Tail Power Schedule M-1 (Separate Return Basis) 2024 YE Accrual

| Line | Ref | | (A) | (B) | (C) | (D) |
|----------|---------------|--------------------|---|--------------------------|--------------------------|--------------------------|
| No. | No. | | Item | Federal | MN | ND |
| 1 | (11) | | Net Income Per Books - OTP only | 86,677,925 | 86,677,925 | 86,677,925 |
| 2 | (12) | | Income Tax - A/C (409.1) 5410.1001 - 1004 | (1,089,960) | (1,089,960) | (1,089,960) |
| 3 | (12) | | Income Tax - A/C (409.2) 5410.2001 - 2004 | 843,804 | 843,804 | 843,804 |
| 4 | (12) | | Income Tax - A/C (410.1 & 411.1) 5410.4101 & 5410.4111 | 1,185,925 | 1,185,925 | 1,185,925 |
| 5 | (12) | | Income Tax - A/C (410.2 & 411.2) 5410.4102 & 5410.4112 | 603,399 | 603,399 | 603,399 |
| 6 | (12) | | Income Tax - A/C (411.4) 5410.4114 | (1,452,590) | (1,452,590) | (1,452,590) |
| 7 8 | (12) | | Income Tax - A/C (411.5) 5410.4115 | (6,418) | (6,418) | (6,418) |
| 9 | | | Net Income Before Tax (Consolidated) Net Income Before Tax (OTP) | 86,762,085 86,762,085 | 86,762,085 86,762,085 | 86,762,085 86,762,085 |
| 10 | (2) | | (Utility NIBT) | | == proofcheck | 86,762,085 |
| 11 | (2) | | (Othity MB1) | 0 \ | == proordreck | 00,702,003 |
| 12 | | | Permanent: | | | |
| 13 | (2) | P-00100 | AFUDC (Equity) | (3,753,209) | (3,753,209) | (3,753,209) |
| 14 | (2) | P-00110 | Meal Allowances - 50% Disallowance | 150,000 | 150,000 | 150,000 |
| 15 | (2) | P-00120 | ESOP Deduction | (1,240,148) | (1,240,148) | (1,240,148) |
| 16 | (1)(2) | P-00130 | Penalties - Added back on Schedule M | | 0 | 0 |
| 17 | (1)(2) | P-00140 | Lobbying Expense (Non-Deductible) | 300,000 | 300,000 | 300,000 |
| 18 | (1)(2) | P-00150 | Restricted Stock Incentive - (Tax Deduction for Dividends) | (7,596) | (7,596) | (7,596) |
| 19 | | P-00160 | None | | 0 | 0 |
| 20 | | P-00170 | Non-Qual Retire Savings (Below the Line) | 5,196 | 5,196 | 5,196 |
| 21 | (1)(2) | P-00172 | Employee Stock Purchase Plan | 144,000 | 144,000 | 144,000 |
| 22 | (12) | P-00240 | Income from ACRS & MACRS Property | 1,406,530 | 1,407,914 | 1,406,530 |
| 23 | (1)(2) | P-00250 | Parking Lot Expenses | 77,203 | 77,203 | 77,203 |
| 24 | | | | | | |
| 25 | (0) | | Property Related Temporary: | | | |
| 26 | (2) | M-00130 | Highway Reimbursements - Reversing | 0.507.400 | 0.507.400 | 0.507.400 |
| 27 | (2)(5) | M-00140 | Removal Costs | 2,567,426 | 2,567,426 | 2,567,426 |
| 28 29 | (2) (2) | M-00160 M-00180 | Interest Capitalized on Construction (Taxable) Capitalized Overheads Reversing | 2,709,598 343,934 | 2,709,598 343,934 | 2,709,598 343,934 |
| 30 | (2) | M-00150 | AFUDC on Debt Originating | (544,806) | (544,806) | (544,806) |
| 31 | (5)(12) | M-00800 | Tax Depreciation | (161,193,446) | (161,032,203) | (161,197,864) |
| 32 | (5)(12) | M-00800 | Book Depreciation | 79,314,630 | 79,315,318 | 79,314,630 |
| 33 | (3)(2) | WI-00000 | Book Depreciation | 7 3,3 14,030 | 79,515,516 | 7 3,3 14,030 |
| 34 | | | Other: | | | |
| 35 | (2)(5) | M-00220 | Accrued Vacation Pay | | | |
| 36 | (1)(2) | M-00230 | Amortization of Loss on Reacquired Debt (Below the Line) | 24,648 | 24,648 | 24,648 |
| 37 | (2) | M-00250 | Pensions Provision (FAS 87 & 88) | (4,582,500) | (4,582,500) | (4,582,500) |
| 38 | (2) | M-00271 | Conservation Improvement Program - MN & SD - Net (Below the Line) | (2,245,500) | (2,245,500) | (2,245,500) |
| 39 | (2) | M-00290 | Supplemental Pension Reserve | (1,138,505) | (1,138,505) | (1,138,505) |
| 40 | (2) | M-00300 | Post Retirement Benefit | (7,529,748) | (7,529,748) | (7,529,748) |
| 41 | (2) | M-00310 | Post Employment Benefits (FAS 112) | 189,625 | 189,625 | 189,625 |
| 42 | | M-00335 | Rate Rider Mechanisms | 5,688,688 | 5,688,688 | 5,688,688 |
| 43 | | M-00363 | Deferred HLP Cost Recovery | (349,572) | (349,572) | (349,572) |
| 44 | (2)(3) | M-00410 | MN rate case deferred expense (2021) | 377,088 | 377,088 | 377,088 |
| 45 | (1)(2) | M-00550 | Non-Qual. Retire Savings (Below the Line) | (72,000) | (72,000) | (72,000) |
| 46 | | | | (89,358,464) | (89,195,149) | (89,362,882) |
| 47 | | | Taxable Income Before Deduction for State Taxes | (2,596,379) | (2,433,064) | (2,600,797) |
| 48 | | | Less: MN Estimated & Extension Tax Paid for Current Year | 0 | N/A | N/A |
| 49 | | | ND Estimated & Extension Tax Paid for Current Year | 0 | N/A | N/A |
| 50 | | | Addt'l State Taxes Paid/(Recv'd) for Prior Years | 0 | N/A | N/A |
| 51 | (14) | | Taxable Income | (2,596,379) | (2,433,064) | (2,600,797) |
| 52 | (15)(16) | | Apportionment Factors | 100% | 48.2980% | 38.1042% |
| 53 | (13)(10) | | Apportioned Income | (2,596,379) | (1,175,121) | (991,013) |
| 54 | | | ND State Tax Formula Base Adj (-\$50,000 per statute-2010) | (2,000,010) | (1,170,121) | (001,010) |
| 55 | | | (| (2,596,379) | (1,175,121) | (991,013) |
| | (40) | | T. D. | | | |
| 56 | (13) | | Tax Rate | 21.00% | 9.80% | 4.31% |
| 57 58 | | | Income Tax Liability Before Tax Credits | (545,240) | (115,162) | (42,713) |
| 59 | (0) | | Loos: Fodoral and North Dakota Wind Engrav Tay Credita | 0 | N/A | 0 |
| 60 | (8) (1)(2) | M-00890 | Less: Federal and North Dakota Wind Energy Tax Credits Research & Development Tax Credit (OTP only) | U | IN/A | 0 N/A |
| 61 | "(2)(6)(7) | M-00690 | MN Minimum Fee (\$9,340 per statute) | | 10,810 | IN/A |
| 62 | | M-00040 | ND State Tax Formula Base (\$1,302.50 per statute) | | 10,010 | 1 240 |
| 63 | (2) (2) | M-00760 M-00750 | Other Credits - Education Donations | | | 1,240 |
| 64 | (2) | WI-00730 | Otter Tail Power Tax Liability (Separate Return) | (545,240) | (104,352) | (41,473) |
| 65 | | | Adjustment to reflect zero tax liability due to NOL's | 0 10,2 10) | (101,002) | (11,110) |
| 66 | (2) | | Total Current Tax Liability | (545,240) | (104,352) | (41,473) |
| 67 | \ -/ | | | (- :-,= :0) | (,) | (, 0) |
| | | | Grand Total Tax Liability (OTP only) | _ | (691,064) | |
| 68 | | | | | | |

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Otter Tail Power Company Advertising Expense Unadjusted Projected Fiscal Year 2024

| | (A) | (B) |
|------|---|---------|
| Line | | |
| No. | Adjustment to remove advertising expense: | |
| | | |
| 1 | Advertising expenses | |
| 2 | Account 913 | 1,348 |
| 3 | (Sales Expense) | |
| 4 | | |
| 5 | General advertising expenses | |
| 6 | Account 930.1 | 857,770 |
| 7 | (Administrative & General Expense) | |
| 8 | | |
| 9 | Total | 859,118 |
| 10 | | |
| 11 | Amount excluded in 930.1 above that should be | |
| 12 | included with 930.2 | 0 |
| | | |

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Otter Tail Power Company Federal Production Tax Credits Generated Unadjusted Projected Fiscal Year 2024

| Langdon Repower | 454,674 |
|----------------------|------------|
| Merricourt Wind Farm | 16,017,913 |
| | 16,472,587 |
| | |

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Otter Tail Power Company Wind Investment Tax Credit Unadjusted Projected Fiscal Year 2024

| | Yearly Amortization |
|-----------|------------------------|
| Langdon | (12,588) |
| Ashtabula | 395,340 |
| Luverne | 359,028 |
| Total | 741,780 |

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Otter Tail Power Company Base and Peak Demand Split Data Unadjusted Projected Fiscal Year 2024

| | (A) | (B) | (B) (C) | | | (D) | (D) | | | (F) |
|-------------|--|---|---------|---------------------|-------------------------|-------------------------|------------------------------|---------------------|------------------|---------|
| Line No. | | | | Plant Capacity - KV | , | | Estimated Cos New Capacit | | | |
| 1 | | Steam/Hydro | | Other | | Total | | Base Load | 1 | Peaking |
| 2 | 2022 Actual | 408,700 | (2) | 343,700 | (2) | 752,400 | | \$4,200 | (1) | \$604 |
| 4 5 | 2023 Forecast | 408,700 | | 343,700 | | 752,400 | | \$4,284 | (1) | \$622 |
| 6 7 | 2024 Forecast | 408,700 | | 343,700 | | 752,400 | | \$4,370 | (1) | \$641 |
| 8 | | | | : | | | These values can | | These values can | |
| 10 11 | Calculation of Base | | | | be escalated at - 2% | be escalated at - 3% | | | | |
| 12 13 | Total Current Cost (TCC) = (A X D) + (B X E) | | | | | | | 270 | | 070 |
| 14 | Peaking Demand Fac | ctor (PDF) = (C X E) | / TC | С | | | | | | |
| 15 16 | Base Demand Factor | (BDF) = 1 - PDF | | | | | | | | |
| 17 18 | 2022 Actual | | | | | • | | | | |
| 19 | | TCC = | | \$1,924,134,800 | | | | al Average Investme | | |
| 20 21 | | PDF = BDF = | | 23.62% 76.38% | | ŀ | Fore | cast January 2023 E | =xper | nses |
| 22 | 2023 Forecast | | | | | | | | | |
| 23 24 | | TCC = \$1,964,693,444 PDF = 23.82% (3) | | | | | | casted Average Inve | | |
| 25 | | BDF = | | 76.18% | | | | | | 1562 |
| 26 | 2024 Forecast | | | 70.1070 | (-) | | | | | |
| 27 | | TCC = | | \$2,006,125,539 | | | | casted Average Inve | | |
| 28 | | PDF = | | 24.03% | | | | | | |
| 29 | | BDF = | | 75.97% | (3) | | | | | |

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Otter Tail Power Company Base Energy and Peak Demand Split Data Unadjusted Projected Fiscal Year 2024

| UCAP Values: | Summer | Fall | Winter | Spring | Percentage | MW | |
|-------------------|--------|--------|--------|--------|------------|---------|--------|
| Ashtabula | 16.00% | 31.50% | 52.30% | 20.00% | 29.95% | 48 | |
| Langdon | 15.80% | 28.90% | 55.80% | 24.90% | 31.35% | 40.5 | |
| Luverne | 19.80% | 31.70% | 56.20% | 21.20% | 32.23% | 49.5 | |
| Ash III | 17.90% | 26.10% | 55.10% | 19.70% | 29.70% | 62.4 | |
| Merricourt (OTP) | 21.60% | 24.80% | 47.80% | 35.90% | 32.53% | 150 | |
| | | | | | 155.75% | 350.4 | |
| Weighted Average: | | | | | | | |
| Ashtabula | | | | | 29.95% | 13.70% | 4.10% |
| Langdon | | | | | 31.35% | 11.56% | 3.62% |
| Luverne | | | | | 32.23% | 14.13% | 4.55% |
| | | | | | 29.70% | 17.81% | 5.29% |
| Merricourt (OTP) | | | | | 32.53% | 42.81% | 13.92% |
| | | | | | 155.75% | 100.00% | 31.49% |
| Wind | | | | | | | |
| Base Energy | | | | | 68.51% | | |
| Peak Demand | | | | | 31.49% | | |

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Otter Tail Power Company Labor Ratios Unadjusted Projected Fiscal Year 2024

(A) (C)

| Line | | |
|--------|---|------------------|
| No. | Function Labor | Portion of Total |
| | | |
| 1 | Production (2) | 34.08% |
| 2 | | |
| 3 | Transmission | 16.21% |
| 4 | | |
| 5 | Distribution | 25.10% |
| | | |
| 6 | Customer Associate | 40.070/ |
| 7 8 | Customer Accounts | 19.97% |
| 9 | Customer Service & Information, & Sales (1) | 4.64% |
| 10 | (*) | |
| 11 | | |
| 12 | | |
| 13 | Subtotal | 100.00% |
| 14 | | |
| | | |

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Allocation Factors North Dakota Classes Unadjusted Projected Fiscal Year 2016

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K)

| Line | | | | | | | | | | General | Large General |
|------|------------|------------|------------|--------------|--------------|-------|-------------|-------------|---------|-----------|------------------|
| No. | Allocators | Total | Minnesota | North Dakota | South Dakota | FERC | Class Total | Residential | Farms | Service | Service |
| 1 | D1 | 719,976 | 359,481 | 284,282 | 75,454 | 759 | 284,282 | 108,197 | 4,618 | 81,472 | 85,574 |
| 2 | D2 | 725,298 | 359,481 | 284,282 | 75,454 | 6,081 | 284,282 | 108,197 | 4,618 | 81,472 | 85,574 |
| 3 | D3 | 851,393 | 350,326 | 396,080 | 99,333 | 5,654 | 396,080 | 90,117 | 10,061 | 84,988 | 86,012 |
| 4 | D4 | 1,119,241 | 449,500 | 545,068 | 124,673 | 0 | 545,068 | 123,926 | 18,447 | 120,927 | 67,581 |
| 5 | E1 | 5,645,126 | 2,635,019 | 2,476,736 | 529,788 | 3,583 | 2,476,736 | 457,278 | 30,568 | 487,815 | 1,475,999 |
| 6 | E2 | 6,171,457 | 2,827,178 | 2,775,986 | 564,780 | 3,513 | 2,775,986 | 557,429 | 31,568 | 438,740 | 1,442,993 |
| 7 | C1 | 135,411 | 63,698 | 59,643 | 12,070 | 0 | 59,643 | 46,014 | 1,023 | 11,545 | 260 |
| 8 | C2 | 136,449 | 64,616 | 59,642 | 12,191 | 0 | 59,642 | 46,018 | 1,023 | 11,548 | 261 |
| 9 | C3 | 136,414 | 64,597 | 59,632 | 12,185 | 0 | 59,632 | 46,018 | 1,023 | 11,541 | 258 |
| 10 | C4 | 13,235,267 | 6,555,122 | 5,515,574 | 1,164,571 | 0 | 5,515,574 | 0 | 0 | 0 | 0 |
| 11 | C5 | 9,628,628 | 3,604,745 | 5,249,227 | 774,656 | 0 | 5,249,227 | 0 | 0 | 0 | 0 |
| 12 | C6 | 57,578,353 | 26,612,168 | 25,668,459 | 5,297,726 | 0 | 25,668,459 | 7,855,936 | 520,335 | 9,292,360 | 561,276 |
| 13 | C7 | 206,170 | 96,557 | 91,157 | 18,456 | 0 | 91,157 | 47,286 | 1,054 | 32,495 | 724 |
| 14 | C8 | 136,457 | 64,623 | 59,643 | 12,191 | 0 | 59,643 | 46,018 | 1,023 | 11,548 | 262 |
| 15 | C9 | 41,469 | 19,366 | 18,119 | 3,984 | 0 | 18,119 | 3,882 | 18 | 34 | 1 |

| Line No. | Allocators | Irrigation | Outdoor Lighting | OPA | Controlled Service Deferred Load | Controlled Service Interrupt | Controlled Service Off Peak | | |
|-------------|------------|------------|---------------------|---------|--|------------------------------------|-----------------------------------|--|---|
| 16 | D1 | 0 | 1,299 | 3,122 | 0 | 0 | 0 | | l |
| 17 | D2 | 0 | 1,299 | 3,122 | 0 | 0 | 0 | | l |
| 18 | D3 | 1,626 | 4,726 | 3,245 | 35,597 | 79,708 | 0 | | l |
| 19 | D4 | 2,654 | 4,403 | 5,138 | 80,740 | 121,252 | 0 | | ł |
| 20 | E1 | 0 | 1,982 | 22,242 | 542 | 0 | 310 | | ł |
| 21 | E2 | 1,384 | 12,691 | 19,950 | 33,559 | 222,168 | 15,504 | | ł |
| 22 | C1 | 30 | 126 | 590 | 14 | 40 | 1 | | l |
| 23 | C2 | 30 | 122 | 590 | 14 | 35 | 1 | | ł |
| 24 | C3 | 30 | 122 | 590 | 14 | 35 | 1 | | ł |
| 25 | C4 | 0 | 5,515,574 | 0 | 0 | 0 | 0 | | ł |
| 26 | C5 | 0 | 5,249,227 | 0 | 0 | 0 | 0 | | ł |
| 27 | C6 | 43,040 | 73,114 | 260,568 | 2,574,614 | 4,048,696 | 438,520 | | ł |
| 28 | C7 | 104 | 452 | 1,785 | 3,105 | 3,959 | 193 | | ł |
| 29 | C8 | 30 | 122 | 590 | 14 | 35 | 1 | | ĺ |
| 30 | C9 | 21 | 1 | 0 | 6,130 | 7,902 | 130 | | ł |

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Otter Tail Power Company Effective Tax Rates Unadjusted Projected Fiscal Year 2024

| (A) | (B) | (C) | (D) | (E) | (F) |
|-----|-----|-----|-----|-----|-----|

| | | · , | , , | (-) | , , | , | () |
|------|------------------|----------------------------------|---------|----------------------|-----------------------|--------|---------------|
| Line | | | • | | • | | |
| No. | | | | | | | (0) |
| 1 | | Tax Rates: (1) | | SD Special Hearing I | Fund Assessment Rate: | | (2) 0.0015 |
| 2 | | Federal 21.00% | | | | | |
| 3 | | Minnesota 9.80% | | | | | |
| 4 | | North Dakota 4.31% | | | | | |
| 5 | | | | | | | |
| 6 | New Balance | | | | | | |
| 8 | ==> North Dakota | Lincomo | | 1,000 | 1 | 1,000 | |
| 9 | | Income ND / Federal Income Tax | | 43.1 | | 1,000 | |
| 10 | | ND / Federal Income Tax | | 43.1 | | | |
| 11 | | - | | 956.9 | | 1,000 | |
| 12 | | Federal Tax Rate | | 21.00% | | 4.31% | |
| 13 | | 1 caciai rax rate | | 21.0070 | | 4.0170 | |
| 14 | | Total Tax | | 200.9 | | 43.1 | |
| 15 | | Total Tax | | 200.5 | | 40.1 | |
| 16 | | Effective Tax Rates - ND | 24.405% | 20.095% | | 4.31% | |
| 17 | | | | | | | |
| 18 | | | | L | | | |
| 19 | | Gross Revenue Conversion Factor: | | 1 / (1 - Total ETR) | | | 1.322837 |
| 20 | | • | | | | | |
| 21 | | | | | | | |

D-1 D-1 Page 1 of 1 Prepared by:

Otter Tail Power Company Embedded Cost of Debt Capital Unadjusted Proposed Fiscal Year 2024

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) Rate of Principal Amounts Outstanding Average Monthly Interest Cost Interest December January February March April May June July August September October November December Year 2024 (1) (2) (2) (2) (2) (2) (2) (2) (2) (2) (2) Debentures 1 6.370% Debenture -Unsecured Series C 2027 Senior Notes - 6.37% - 09-01-27 42.000.000 42 000 000 42.000.000 42 000 000 42.000.000 42.000.000 42 000 000 42,000,000 42.000.000 42.000.000 42.000.000 42 000 000 42 000 000 42 000 000 2 675 400 2 6.470% Debenture -Unsecured Series D 2037 Senior Notes - 6.47% - 08-31-37 50,000,000 50,000,000 50,000,000 50,000,000 50,000,000 50,000,000 50,000,000 50,000,000 50,000,000 50,000,000 50,000,000 50,000,000 50,000,000 50,000,000 3,235,000 3 6.300% LTD #3 - FORECAST PURPOSES ONLY 120,000,000 120,000,000 120,000,000 120,000,000 120,000,000 120,000,000 120,000,000 120,000,000 120,000,000 120,000,000 120,000,000 101,538,462 6,930,000 4 4.680% Unsecured Series A 2029 4.68% - 2-27-29 60.000.000 60.000.000 60,000,000 60.000.000 60.000.000 60.000.000 60.000.000 60,000,000 60.000.000 60.000.000 60.000.000 60.000.000 60.000.000 60.000.000 2.808.000 5 3.070% Unsecured Series A 2029 Senior Note - 3.07% - 10-10-2029 10,000,000 10,000,000 10,000,000 10,000,000 10,000,000 10,000,000 10,000,000 10,000,000 10,000,000 10,000,000 10,000,000 10.000.000 10,000,000 10.000.000 259,000 6 3.220% Unsecured Series A 2030 Senior Note - 3,22% - 02-25-2030 10.000.000 10.000.000 10.000.000 10.000.000 10.000.000 10.000.000 10.000.000 10.000.000 10.000.000 10.000,000 10.000.000 10.000.000 10.000.000 10.000,000 322.000 7 2.740% Unsecured Series A 2031 Senior Note - 2.74% - 11-29-2031 40.000.000 40.000.000 40.000.000 40.000.000 40.000.000 40.000.000 40.000.000 40.000.000 40.000.000 40.000.000 40.000.000 40.000.000 40.000.000 40.000,000 1.096.000 8 4.070% Unsecured Series A 2048 4.07% - 02-07-48 100,000,000 100,000,000 100,000,000 100,000,000 100,000,000 100,000,000 100,000,000 100,000,000 100,000,000 100,000,000 100,000,000 100,000,000 100,000,000 100,000,000 4,070,000 9 3.220% Unsecured Series B 2030 Senior Note - 3.22% - 08-20-2030 40,000,000 40,000,000 40,000,000 40,000,000 40,000,000 40,000,000 40,000,000 40,000,000 40,000,000 40,000,000 40,000,000 40,000,000 40,000,000 40,000,000 1,096,000 10 3.520% Unsecured Series B 2039 Senior Note - 3.52% - 10-10-2039 26.000.000 26,000,000 26,000,000 26,000,000 26,000,000 26,000,000 26.000.000 26,000,000 26.000.000 26.000.000 26.000.000 26.000.000 26.000.000 26,000,000 915.200 11 5.470% Unsecured Series B 2044 5.47% - 2-27-44 90,000,000 90,000,000 90.000.000 90,000,000 90.000.000 90,000,000 90.000.000 90,000,000 90.000.000 90.000.000 90,000,000 90.000.000 90,000,000 90,000,000 4.923.000 12 3.690% Unsecured Series B 2051 Senior Note - 3.69% - 11-29-2051 100.000.000 100.000.000 100.000.000 100 000 000 100.000.000 100 000 000 100 000 000 100.000.000 100 000 000 100 000 000 100 000 000 100 000 000 100 000 000 100 000 000 3 690 000 13 3.620% Unsecured Series C 2040 Senior Note - 3.62% - 02-25-2040 10.000.000 10.000.000 10.000.000 10.000.000 10.000.000 10.000.000 10.000.000 10.000.000 10.000.000 10.000.000 10.000.000 10.000.000 10.000.000 10.000.000 362.000 Unsecured Series C 2049 Senior Note - 3.82% - 10-10-2049 64,000,000 64,000,000 64,000,000 64,000,000 64,000,000 64,000,000 64,000,000 64,000,000 64,000,000 64,000,000 64,000,000 64,000,000 64,000,000 64,000,000 2,444,800 15 3.770% Unsecured Series C 2052 Senior Note - 3.77% - 05-20-2052 90,000,000 90,000,000 90,000,000 90,000,000 90,000,000 90,000,000 90,000,000 90,000,000 90,000,000 90,000,000 90,000,000 90,000,000 90,000,000 90,000,000 3,393,000 16 3.920% Unsecured Series D 2050 Senior Note - 3.92% - 02-25-2050 15,000,000 15,000,000 15,000,000 15,000,000 15,000,000 15,000,000 15,000,000 15,000,000 15,000,000 15,000,000 15,000,000 15,000,000 15,000,000 15,000,000 588,000 18 Total Series Bonds \$747,000,000 \$747,000,000 \$867,000,000 \$867,000,000 \$867,000,000 \$867,000,000 \$867,000,000 \$867,000,000 \$867,000,000 \$867,000,000 \$867,000,000 \$867,000,000 \$867,000,000 \$848,538,462 \$38,807,400 21 Loss/Gain on Reacquired Debt (4,261,882) 411,810 23 Total Long-Term Debt Capital \$747,000,000 \$747,000,000 \$867,000,000 \$867,000,000 \$867,000,000 \$867,000,000 \$867,000,000 \$867,000,000 \$39,219,210 Weighted Long-Term Cost of Deb 4.65% 26 NOTE: As new bond issuances are added in UI, this workpaper needs to be updated to pull that data related to the bond issuance Total Short-Term Debt 57,841,876 \$ 3,037,787 28 29 Short-Term Debt 5.25% 30 31 Total Debt Capital \$902,118,456 \$42,256,997 32 33 Weighted Cost of Debt 4.68% 34 35 COSS - WP - NOI - per Books 42,256,994 FERC Accounts 181 & 189 FERC Account 257 (3) CHECK 38 (Unamortized Expense & Loss on Reacqu rtized Gain on Reacquired Debt) 39 Account Total Ending Acct Acct Ending Acct 429.1 40 Account 428 Amort 428.1 Amort Account Amortization Balance Amortization 41 Balance Expense Expense Other Balance Expense Other Total Expense 42 (5) (5) 43 29.747 0 Dec Dec Dec 44 0 29,747 29,747 Jan 0 Jan 29,747 Feb Mar 45 34.733 34,733 Feb Feb 34.733 46 34.733 34.733 Mar Mar 34.733 47 Apr May Ω 34 733 34.733 Apr ٥ Apr 34 733 48 34 733 34 733 Mav May 34 733 49 Jun Jul 34 733 34 733 Jun Jun 34 733 50 34.733 34.733 Jul Jul 34.733 51 Aug Sep 34.733 34.733 Aug Aug 34.733 52 34.733 34.733 Sep Sep 34.733 53 Oct 34 733 34,733 Oct Oct 34 733 54 Nov 34 733 34 733 Nov Nov 34 733 55 Dec 34,733 34,733 Dec Dec 34,733 Total Amort Total Amort 56 411.810 Total Amort 411.810 57 13 Mo Avg Bal Ava Mo Bal Avg Mo Bal 58

DD 33 Plagget loof 1 Prepared by: Reviewed by:

Otter Tail Power Company Common Equity Average Thirteen Monthly Balances Unadjusted Proposed Fiscal Year Ending December 31, 2024

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O)

| | Principal Amounts Outstanding | | | | | | | | | | | | | | Average |
|----------|-------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Line | | | | | | | | | | | | | | | 13 Month |
| No. | Title | December | January | February | March | April | May | June | July | August | September | October | November | December | Balances |
| 1 | Contributed Capital | 676,989,466 | 676,989,466 | 676,989,466 | 676,989,466 | 676,989,466 | 676,989,466 | 777,689,466 | 777,689,466 | 777,689,466 | 777,689,466 | 777,689,466 | 777,689,466 | 777,689,466 | |
| 2 | | | | | | | | | | | | | | | |
| 3 | Retained Earnings | 293,355,399 | 303,696,141 | 311,730,002 | 299,324,635 | 304,352,591 | 309,526,905 | 298,110,193 | 306,796,156 | 315,042,741 | 304,695,604 | 310,267,471 | 318,386,651 | 309,253,958 | |
| | | | | | | | | | | | | | | | |
| 4 | Total Electric Common Equity | 970,344,865 | 980,685,607 | 988,719,467 | 976,314,101 | 981,342,057 | 986,516,371 | 1,075,799,658 | 1,084,485,621 | 1,092,732,206 | 1,082,385,070 | 1,087,956,937 | 1,096,076,116 | 1,086,943,424 | 1,037,715,500 |
| <u> </u> | Total Electric Comment Equity | 0.0,0.1,000 | 000,000,00 | 000,110,101 | 0.0,0.1,.0. | 001,012,001 | 000,010,011 | 1,010,100,000 | 1,001,100,021 | 1,002,102,200 | 1,002,000,010 | 1,001,000,001 | 1,000,010,110 | 1,000,010,121 | .,00.,. |

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Otter Tail Power Company Adjustment to Cap Management Performance Incentives and Corporate Bonuses at 50% Unadjusted Projected Fiscal Year 2024

| | (A) | (B) | (C) | (D) | (E) |
|------|---|---------|------------|-----------|------------|
| Line | | Labor | Management | Corporate | Total |
| No. | | Ratios | Incentives | Bonuses | Adjustment |
| | Administrative & General Expenses | | | | |
| | Salaries, Supplies, Pensions & Benefits | (1) | | | |
| 1 | Production | 34.08% | (94,697) | (194,789) | (289,486) |
| 2 | Transmission | 16.21% | (45,042) | (92,650) | (137,693) |
| 3 | Distribution | 25.10% | (69,745) | (143,462) | (213,207) |
| 4 | Customer Accounts | 19.97% | (55,490) | (114,141) | (169,631) |
| 5 | Customer Service & Info | 4.64% | (12,893) | (26,521) | (39,414) |
| 6 | | 100.00% | (277,868) | (571,563) | (849,431) |
| | | | | | |

| | 2024 Budget | 25% Capallowed | |
|---|-------------|----------------|---------|
| Management Incentives estimate in 2024 Budget | 1,539,906 | 1,262,038 | 277,868 |
| Corporate Bonus estimate in 2024 Budget | 1,211,609 | 640,046 | 571,563 |
| | 2,751,515 | _ | |

ND - 02 Page 1 of 1

Otter Tail Power Company Adjustment for Economic Development Expenses Unadjusted Projected Fiscal Year 2024

| | (A) | (B) | (C) |
|------|---------------------------|--------|---------|
| Line | | (1) | ND |
| No. | | Amount | 100.00% |
| 1 | | | |
| 2 | Economic Development - ND | 5,943 | (5,943) |
| 3 | | | |

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Otter Tail Power Company ND Retail/Non-Retail Transmission Adjustment Unadjusted Projected Fiscal Year 2024

| | | | (10) | Retail Share | Non-Retail Portion | | Retail Share | Non-Retail Portion |
|---|----------|-------|------------------|--------------|--------------------|----------------|----------------|------------------------|
| | | | | | COSS Adjustment 13 | | | COSS Adjustment Simple |
| | Dec 2024 | 13 MA | Retail % | 13 MA | MA | Simple Average | Simple Average | Avg |
| RATE BASE: | | | | | | | | |
| Plant In-Service: | | | | | | | | |
| Fargo CAPX | | | 75.74% | | - | 78,184,054 | 59,216,602 | (18,967,45) |
| Bemidji CAPX | | | 93.16% | - | - | 16,331,255 | 15,214,687 | (1,116,56) |
| Cass Lake | | | 35.83% | - | - | 7,039,948 | 2,522,484 | (4,517,464 |
| Rugby | | | 54.42% | - | - | 394,399 | 214,648 | (179,75 |
| Casselton-Buffalo | | | 52.49% | | - | 13,784,657 | 7,235,842 | (6,548,81 |
| Brookings CAPX | | | 32.78% | | - | 26,291,942 | 8,619,287 | (17,672,65 |
| BSAT-BSS-Brookings | | | 2.95% | | - | 72,996,966 | 2,149,761 | (70,847,20 |
| BSAT-BSS-Ellendale | | | 2.88% | _ | _ | 108.131.136 | 3,109,851 | (105,021,28 |
| Total Plant In-Service - ADJUSTMENT | | - | 2.0070 | | _ | 323,154,357 | 98,283,163 | (224,871,19 |
| Total Flant III GOLVIGO 712000 IIII211 | | | | | | 020,101,001 | 00,200,100 | (22.1,0.1.1,10 |
| Accumulated Depreciation: | | | | | | | | |
| Fargo CAPX | | | 75.74% | | _ | (10,160,246) | (7.695.370) | 2,464,87 |
| Bemidji CAPX | | | 93.16% | | _ | (3,605,027) | (3,358,551) | 246.47 |
| Cass Lake | | | 35.83% | | _ | (1,342,105) | (480,890) | 861,21 |
| Rugby | | | 54.42% | | | (80,121) | (43,605) | 36,51 |
| Casselton-Buffalo | | | 52.49% | - | - | (1,989,714) | (1,044,441) | 945,27 |
| Brookings CAPX | | | 32.78% | | _ | (4,089,962) | (1,340,812) | 2,749,15 |
| BSAT-BSS-Brookings | | | 2.95% | • | _ | (7,810,987) | (230,034) | 7,580,95 |
| BSAT-BSS-Blookings BSAT-BSS-Ellendale | | | 2.95% | • | | (7,415,966) | (230,034) | |
| | | | 2.88% | | | | | 7,202,68 |
| Total Accumulated Depreciation - ADJUSTMENT | - | - | | • | - | (36,494,128) | (14,406,986) | 22,087,14 |
| CWIP: | | | | (10) | | | (10) | |
| | | | 75.74% | (10) | | | (10) | |
| | | | 75.74% 93.16% | - | - | | - | - |
| Bemidji CAPX Cass Lake | | | 35.83% | - | - | | - | - |
| | | | 35.83% 54.42% | - | - | | - | - |
| Rugby | | | | - | - | | - | - |
| Casselton-Buffalo | | | 52.49% | | - | | - | - |
| Brookings CAPX | | | 32.78% | | - | | - | - |
| BSAT-BSS-Brookings | | | 2.95% | | - | | - | - |
| BSAT-BSS-Ellendale | | | 2.88% | - | - | | | |
| BSAT-BSS-Alexandria | | | 2.88% | - | - | 1,548,361 | 44,531 | (1,503,83 |
| BSAT-JETX | | | 2.88% | • | - | 4,289,540 | 123,367 | (4,166,17 |
| Total CWIP - ADJUSTMENT | - | - | | - | - | 5,837,901 | 167,898 | (5,670,00 |
| | | | | | | | | |
| ADIT: | | | | | | | | |
| Fargo CAPX | | | 75.74% | - | - | (6,659,469) | (5,043,882) | 1,615,58 |
| Bemidji CAPX | | | 93.16% | - | - | (1,219,735) | (1,136,341) | 83,39 |
| Cass Lake | | | 35.83% | - | - | (582,354) | (208,663) | 373,69 |
| Rugby | | | 54.42% | - | - | (32,781) | (17,840) | 14,94 |
| Casselton-Buffalo | | 1 | 52.49% | | - | (1,135,674) | (596,138) | 539,53 |
| Brookings CAPX | | | 32.78% | | - | (2,192,677) | (718,825) | 1,473,85 |
| BSAT-BSS-Brookings | | | 2.95% | - | - | (6,056,775) | (178,372) | 5,878,40 |
| BSAT-BSS-Ellendale | | 1 | 2.88% | | - | (7,845,910) | (225,648) | 7,620,26 |
| Total ADIT - ADJUSTMENT | - | - | | | | (25,725,374) | (8,125,710) | |
| | | 1 | | | 1 | . , ., , | . , . , . , | |

ND - 06 Page 2 of 2

Prepared by: Reviewed by:

Otter Tail Power Company ND Transmission Recovery Adjustment Budget Year 2024

| | | T | 1 | | 1 |
|----------|--|------------------------------|------------------|--------------------|---------------------------------------|
| | | 12 ME | (9) Retail % | Retail Share | Non-Retail Portion COSS Adjustment |
| | NOI: | 12 WIL | NCIAII /0 | retail Shale | OOOO Aujustiilelit |
| | Operating Costs: | | | | |
| 1 | Fargo CAPX | - | 75.74% | - | - |
| 2 | Bemidji CAPX Cass Lake | - | 93.16% 35.83% | - | - |
| 4 | Rugby | _ | 54.42% | - | - |
| 5 | Casselton-Buffalo | _ | 52.49% | _ | _ |
| 6 | Brookings CAPX | - | 32.78% | - | - |
| 7 | BSAT-BSS-Brookings | - | 2.95% | - | - |
| 8 | BSAT-BSS-Ellendale | - | 2.88% | • | - |
| 9 | Total Operating Costs - ADJUSTMENT | - | | - | - |
| 11 | Book Depreciation | | | | |
| 12 | Fargo CAPX | 1,145,370 | 75.74% | 867,503 | (277,867) |
| 13 | Bemidji CAPX | 294,488 | 93.16% | 274,354 | (20,134) |
| 14 | Cass Lake | 109,610 | 35.83% | 39,274 | (70,336) |
| 15 | Rugby | 6,063 | 54.42% | 3,300 | (2,763) |
| 16 17 | Casselton-Buffalo Brookings CAPX | 217,645 392,312 | 52.49% 32.78% | 114,246 128,612 | (103,399) (263,700) |
| 18 | BSAT-BSS-Brookings | 1,107,820 | 2.95% | 32,625 | (1,075,195) |
| 19 | BSAT-BSS-Ellendale | 1,614,226 | 2.88% | 46,425 | (1,567,801) |
| 20 | Total Book Depreciation - ADJUSTMENT | 4,887,534 | | 1,506,339 | (3,381,195) |
| 21 | | | | | |
| 22 | Property Tax: | | | | // / |
| 23 24 | Fargo CAPX Bemidii CAPX | 742,749 155,147 | 75.74% 93.16% | 562,558 144,540 | (180,191) (10,607) |
| 25 | Cass Lake | 66,880 | 35.83% | 23,964 | (42,916) |
| 26 | Rugby | 3,747 | 54.42% | 2,039 | (1,708) |
| 27 | Casselton-Buffalo | 130,954 | 52.49% | 68,741 | (62,214) |
| 28 | Brookings CAPX | 249,773 | 32.78% | 81,883 | (167,890) |
| 29 | BSAT-BSS-Brookings | 693,471 | 2.95% | 20,423 | (673,048) |
| 30 31 | BSAT-BSS-Ellendale Total Property Tax - ADJUSTMENT | 1,027,246 3,069,966 | 2.88% | 29,544 933,690 | (997,702) (2,136,276) |
| 32 | Total Property Tax - ADSOSTMENT | 3,003,300 | | 333,030 | (2,130,270) |
| 33 | Schedule 26 Revenue: | | | | |
| 34 | Total Schedule 26 Revenue | | | | |
| 35 | Fargo CAPX | 9,415,415 | 75.74% | 7,131,235 | (2,284,180) |
| 36 | Bemidji CAPX | 1,929,252 | 93.16% | 1,797,349 | (131,903) |
| 37 38 | Cass Lake Rugby | 832,730 6,156 | 35.83% 54.42% | 298,375 3,350 | (534,355) (2,806) |
| 39 | Casselton-Buffalo | 1,689,024 | 52.49% | 886,602 | (802,422) |
| 40 | Total Schedule 26 Revenue allocated - ADJUSTMENT | 13,872,577 | | 10,116,913 | (3,755,664) |
| 41 | | | | | |
| 42 | Schedule 26 True-up: | | | | |
| 43 44 | Total Schedule 26 True-up Fargo CAPX | - | 75.74% | | |
| 45 | Bemidji CAPX | | 93.16% | | - |
| 46 | Cass Lake | - | 35.83% | | _ |
| 47 | Rugby | - | 54.42% | - | - |
| 48 | Casselton-Buffalo | - | 52.49% | - | - |
| 49 | Total Schedule 26 True-up allocated - ADJUSTMENT | - | | - | - |
| 50 51 | Schedule 26a Revenue: | 1 | | | |
| 52 | Total Schedule 26a Revenue | I | | | |
| 53 | Brookings CAPX | 3,204,137 | 32.78% | 1,050,412 | (2,153,725) |
| 54 | BSAT-BSS-Brookings | 8,845,581 | 2.95% | 260,502 | (8,585,079) |
| 55 | BSAT-BSS-Ellendale | 13,308,704 | 2.88% | 382,758 | (12,925,946) |
| 56 | BSS-Alexandria | 184,566 | 0.00% | - | (184,566) |
| 57 58 | JETX Total Schedule 26a Revenue - ADJUSTMENT | 472,799 26,015,787 | 0.00% | 1,693,673 | (472,799) (24,322,114) |
| 59 | Total Scriedule 20a Neveride - AD3031MLIVI | 20,013,707 | | 1,093,073 | (24,322,114) |
| 60 | Total Schedule 26 and 26A | I | | | (28,077,778) |
| 61 | | I | | | (=3,0,.70) |
| 62 | Schedule 26a True-up: | 1 | | | |
| 63 | Total Schedule 26a True-up Revenue | - | | | |
| 64 | Brookings CAPX | - | 32.78% | - | - |
| 65 66 | BSAT-BSS-Brookings BSAT-BSS-Ellendale | - | 2.95% 2.88% | - | - |
| 67 | Total Schedule 26 True-up - ADJUSTMENT | : | 2.00% | | |
| | | 1 | | | |
| | | | | | |

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Otter Tail Power Company Adjustment for Disallowed 100% of Non-Employee Director Restricted Stock Grants Unadjusted Projected Fiscal Year 2024

| Line | | | |
|------|--|------------|-----------------|
| No. | | | |
| 1 | Non-Employee Director Restricted Stock Grants alloctaed to OTP | | \$ (610,968) |
| 2 | | | |
| 3 | | Labor | |
| 4 | <u>Labor Ration Breakdown</u> | Ratios (2) | |
| 5 | Production | 34.08% | \$ (208,218) |
| 6 | Transmission | 16.21% | \$ (99,038) |
| 7 | Distribution | 25.10% | \$ (153,353) |
| 8 | Customer Accounts | 19.97% | \$ (122,010) |
| 9 | Customer Service & Information, & Sales | 4.64% | \$ (28,349) |
| 10 | | • | |
| 11 | Total Adjustment | | \$ (610,968) |
| 12 | | • | |
| 13 | | | |
| | | | |

ND - 09 Page 1 of 1

Otter Tail Power Company Rider CWIP Adjustment Unadjusted Projected Fiscal Year 2024

| | SUMMARY | ND Rider Revenue to Remove | | | | | | |
|-----------------|-------------------------------------|----------------------------------|--|--|--|--|--|--|
| Renewable (| Renewable CWIP: | | | | | | | |
| 1 | Ash III Repower | 435,680 | | | | | | |
| 2 | Ashtabula Repower | 461,917 | | | | | | |
| 3 | Luverne Repower | 1,231,946 | | | | | | |
| 4 | | 2,129,543 | | | | | | |
| 5 6 | | | | | | | | |
| 7 TCR CWIP: | | | | | | | | |
| 8 | Cooperstown - Relocate 41.6kV | 24,240 | | | | | | |
| 9 | Donaldson CB-235 Life Extension | 17,395 | | | | | | |
| 10 | Fertile-Twin Valley Extenda-Life | 12,883 | | | | | | |
| 11 | Gackle Rural Loop | 50,384 | | | | | | |
| 12 | Michigan-Mapes Rebuild | 28,489 | | | | | | |
| 13 | Oslo 115kV 5-Breaker Bus and Lake A | 146,147 | | | | | | |
| 14 | Pickert - McVille Rebuild | 7,604 | | | | | | |
| 15 | Wabek-Parshall Rebuild | 4,279 | | | | | | |
| 16 17 | | 291,420 | | | | | | |
| 18 Grid Mod | AMI | 132,868 | | | | | | |
| 19 | DRMS | 166,501 | | | | | | |
| 20 | | 299,369 | | | | | | |
| 21 | | | | | | | | |
| 22 | | | | | | | | |
| 23 Total CWIP - | ADJUSTMENT | 2,720,332 | | | | | | |
| | | | | | | | | |

ND - 10 Page 1 of 1

Otter Tail Power Company Avoided Purchase Power Costs Due to HL Solar Unadjusted Projected Fiscal Year 2024

| | (A) | (B) |
|---|--|-----------|
| | | Amount |
| 1 | Fuel Revenues to cover additional fuel belov | 1,313,314 |
| 2 | Purchase Power Costs Avoided | 2,818,864 |
| | | |

ND - 11 Page 1 of 1

Otter Tail Power Company GAAP Provision due to PTC normalization Unadjusted Projected Fiscal Year 2024

| | ND Rider Revenues to Remove |
|---|-----------------------------------|
| Renewable Rider: | |
| GAAP Provision due to PTC normalization | |
| Revenue Addback | 4,186,187 |
| PTC Balance in ND Wind Rider | (4,877,724) |
| Merricourt PTC's generated in 2024 | (16,017,913) |
| Adjustment for 2024 Test Year | 11,140,189 |

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budgut INTERIM YEAR 2024 - Simple Average

PAGE 1 - 1

| LINE | | | | | TOTAL | N | NORTH | ALL | LINE |
|--|-----------------------------|-----------------|-------------------|---|---------------|-----|------------|---------------|---|
| NO | ITEM | ALLOC | REFERENCE | | COMPANY | D, | DAKOTA | OTHER | NO. |
| | | | | | | | | | |
| 2 | RATE BASE | | Page 2-1 Line 32 | | 1,882,413,790 | 653 | 3,303,927 | 1,229,109,863 | 1 |
| 3 | TOTAL AVAILABLE FOR RETURN | | Page 7-1 Line 43 | | 109,454,980 | 22 | 2,366,952 | 87,088,029 | 2 |
| 4 | | | 5 | | ,, | | | 0.,000,000 | 4 |
| 5 | RATE OF RETURN EARNED | | | | 5.81% | | 3.42% | 7.09% | 5 |
| 7 | RATE OF RETURN REQUESTED | | Page 17-1 Line 11 | | | | 7.41% | | 6 |
| 8 | RATE OF RETURN REQUESTED | | Page 17-1 Line 11 | | | | 7.4170 | | 8 |
| 9 | OPERATING INCOME REQUIRED | | | | | 48 | 8,409,821 | | 9 |
| 10 | | | | | | 00 | 0 000 050 | | 10 |
| 11 | TOTAL AVAILABLE FOR RETURN | | | | | 22 | 2,366,952 | | 11 |
| 13 | OPERATING INCOME DEFECIENCY | | | | | 26 | 6,042,869 | | 13 |
| 14 | | | | | | | | | 14 |
| 15 16 | INCREMENTAL TAXES | GRCF = 1.322837 | | | | 3 | 8,407,603 | | 15 |
| 17 | REVENUE INCREASE REQUIRED | | | | | 34 | 34,450,473 | | 16 |
| 18 | | | | | | | | | 18 |
| 19 | PERCENTAGE INCREASE | | | | | | 18.83% | | 19 |
| 20 | | | | | | | | | 20 |
| 22 | | | | | | | 0 | | 22 |
| 20 21 22 23 24 | | | | | | | | | 23 |
| 25 | RETURN ON EQUITY | | | | | | 2.32% | | 25 |
| 26 | | | | | | | | | 26 |
| 27 28 | | | | | | | | | 27 |
| 29 | | | | | | | | | 29 |
| 30 31 32 33 34 35 36 37 | | | | | | | | | 30 |
| 32 | | | | | | | | | 32 |
| 33 | | | | | | | | | 33 |
| 35 | | | | | | | | | 35 |
| 36 | | | | | | | | | 36 |
| 38 | | | | | | | | | 38 |
| 39 | | | | | | | | | 39 |
| 38 39 40 41 42 43 | | | | | | | | | 41 |
| 42 | | | | | | | | | 42 |
| 43 | | | | | | | | | 43 |
| 45 | | | | | | | | | 45 |
| 46 47 | | | | | | | | | 46 |
| 48 49 50 | | | | | | | | | 48 |
| 49 50 | | | | | | | | | 49 |
| 51 | | | | | | | | | 51 |
| 52 53 54 55 56 57 58 | | | | | | | | | 52 |
| 54 | | | | | | | | | 54 |
| 55 | | | | | | | | | 55 |
| 57 | | | | | | | | | 57 |
| 58 59 | | | | | | | | | 1 2 2 3 4 4 5 5 6 6 6 7 7 8 8 9 9 9 10 10 11 11 12 13 13 14 14 15 15 16 16 17 17 18 18 19 20 12 12 12 12 12 12 12 12 12 12 12 12 12 |
| 60 | | | 1 | 1 | | | | | 60 |

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget INTERIM YEAR 2024 - Simple Average PAGE 2 - 1

| LINE | | | TOTAL | NORTH | ALL | LINE |
|----------------------------|---|-------------------|-----------------|---------------|---------------|--|
| NO | ITEM | ALLOC REFERENCE | COMPANY | DAKOTA | OTHER | NO |
| | | | | | | |
| 1 2 | ELECTRIC PLANT IN SERVICE | Page 3-1 Line 52 | 3,238,912,922 | 1,249,259,538 | 1,989,653,384 | 1 2 |
| 3 | ACCUMULATED DEPRECIATION | Page 4-12 Line 22 | (1,094,302,064) | (461,085,774) | (633,216,290) | 3 |
| 5 | NET PLANT EXCLUDING BIG STONE PLANT CAPITALIZED ITEMS | | 2,144,610,858 | 788,173,764 | 1,356,437,095 | 5 |
| 7 8 | NET CAPITALIZED ITEMS - BIG STONE PLANT | Page 4-1 Line 28 | 0 | 0 | 0 | 2 3 4 5 6 7 8 9 |
| 9 | NET ELECTRIC PLANT IN SERVICE | | 2,144,610,858 | 788,173,764 | 1,356,437,095 | 9 |
| 11 | PLANT HELD FOR FUTURE USE | Page 4-1 Line 47 | 12,038 | 4,921 | 7,117 | 11 12 |
| 13 | CONSTRUCTION WORK IN PROGRESS | Page 5-1 Line 31 | 1,770,919 | 780,990 | 989,928 | 12 13 14 |
| 15 | MATERIALS AND SUPPLIES | Page 5-1 Line 39 | 33,967,093 | 14,737,248 | 19,229,845 | 15 16 17 |
| 17 18 | FUEL STOCKS | Page 5-1 Line 46 | 10,476,711 | 4,495,117 | 5,981,594 | 17 18 |
| 19 20 | PREPAYMENTS | Page 5-1 Line 49 | 49,187,428 | 18,601,559 | 30,585,869 | 19 20 |
| 21 | CUSTOMER ADVANCES | Page 5-1 Line 51 | (1,876,522) | (709,657) | (1,166,864) | 21 22 |
| 22 23 24 | CASH WORKING CAPITAL | Page 5-1 Line 53 | 6,169,802 | 1,414,534 | 4,755,268 | 23 24 |
| 25 26 | ACCUMULATED DEFERRED INCOME TAXES | Page 6-1 Line 16 | (361,904,537) | (174,194,548) | (187,709,989) | 25 26 |
| 27 28 | UNAMORTIZED BALANCE - SPIRITWOOD | Page 6-1 Line 19 | 0 | 0 | 0 | 27 28 |
| 29 30 | UNAMORTIZED RATE CASE EXPENSE | Page 6-1 Line 22 | 0 | 0 | 0 | 19 20 21 21 22 23 24 25 26 27 28 29 30 31 31 32 33 34 35 36 37 38 39 40 41 41 42 43 44 45 46 |
| 31 32 | TOTAL AVERAGE RATE BASE | | 1,882,413,790 | 653,303,927 | 1,229,109,863 | 31 32 |
| 33 34 | | | | | | 33 34 |
| 35 36 37 | | | | | | 35 36 |
| 37 38 39 | | | | | | 37 38 |
| 39 40 | | | | | | 39 40 |
| 41 42 | | | | | | 41 42 |
| 43 | | | | | | 43 |
| 43 44 45 46 47 | | | | | | 45 46 |
| 47 | | | | | | 47 |
| 49 | | | | | | 49 |
| 51 | | | | | | 51 51 |
| 53 54 | | | | | | 53 54 |
| 52 53 54 55 56 | | | | | | 48 49 50 51 52 53 54 55 56 57 |
| 57 | | | | | | 57 58 |
| 58 59 60 | | | | | | 58 59 60 |
| | | 1 | | | | |

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget INTERIM YEAR 2024 - Simple Average PAGE 3 - 1

| 1 | | | | | | | | | |
|----------|--|------------------------|--|---------------------------|--------------------------|-----|--------------------------|-------------------------|------------|
| LINE | ITEM | ALLOC | FERC ACCOUNTS | | TOTAL COMPANY | | NORTH DAKOTA | ALL OTHER | LINE NO |
| | | | | | | | | | 1.0 |
| | | | | | | | | | |
| 1 2 | PLANT IN SERVICE A/C 101 & 106 - Direct MN | Direct MN | | | 61.800.001 | | 0 | 61.800.001 | 1 |
| 3 | A/C 101 & 106 - Direct MN A/C 101 & 106 - Direct ND | Direct MN Direct ND | | | 61,800,001 | | 0 | 61,800,001 | 2 3 |
| 4 | A/C 101 & 106 - Direct ND A/C 101 & 106 - Direct SD | Direct ND | | | 0 | | 0 | 0 | 3 |
| 5 | Subtotal A/C 101 & 106 - Direct Assigned | Direct SD | | | 61,800,001 | ł | 0 | 61,800,001 | 4 5 |
| 6 | Subtotal Alo 101 & 100 - Direct Assigned | | | | 01,000,001 | | | 01,000,001 | 6 |
| 7 | PRODUCTION PLANT | | | | | | | | 7 |
| 8 | A/C 101 & 106 - BASE DEMAND | E1 | | | 615,526,547 | | 270,055,400 | 345,471,147 | |
| 9 | PEAK DEMAND | D1 | | | 401,843,629 | | 158,667,665 | 243,175,964 | |
| 10 | BASE ENERGY | E2 | | | 450,671,354 | | 202,716,696 | 247,954,659 | |
| 11 | | | | | | | | | 11 |
| 12 | SUBTOTAL A/C 101 & 106 | | | | 1,529,841,532 | | 631,439,760 | 898,401,772 | |
| 13 | | | | | | | | | 13 |
| 14 | A/C 114 - BASE DEMAND | E1 | | | 1,206,597 | | 529,381 | 677,216 | |
| 15 | PEAK DEMAND | D1 | | | 381,658 | | 150,697 | 230,960 | |
| 16 | BASE ENERGY | E1 | | | 0 | | 0 | 0 | |
| 17 | | | | | | | | | 17 |
| 18 | SUBTOTAL A/C 114 | | | | 1,588,255 | ļ . | 680,078 | 908,176 | |
| 19 20 | TOTAL PRODUCTION PLANT | P10 | 310-317, 330-335, 340-347 | | 1,531,429,786 | | 632,119,838 | 899,309,948 | 19 20 |
| 21 | TOTAL PRODUCTION PLANT | P10 | 310-317, 330-335, 340-347 | | 1,531,429,786 | { | 032,119,030 | 599,309,948 | 20 21 |
| 22 | | 1 | | | | | | | 21 22 |
| 23 | TRANSMISSION PLANT | 1 | | | | | | | 22 23 |
| 24 | A/C 101 & 106 | D2 | | | 550,572,537 | | 215,798,006 | 334,774,531 | 24 |
| 25 | A/C 101 & 106 (Direct FERC) | Direct FERC | | | 274,079,794 | | 0 | 274,079,794 | |
| 26 | A/C 114 | D2 | | | 58,287 | | 22,846 | 35,441 | 26 |
| 27 | | | | | | | | | 27 |
| 28 | TOTAL TRANSMISSION PLANT | | 350-350.1, 353-356, 358 | | 824,710,618 | | 215,820,852 | 608,889,767 | |
| 29 | | | | | | | | | 29 |
| 30 | | | | | | | | | 30 |
| 31 | DISTRIBUTION PLANT | | | | | | | | 31 |
| 32 | PRIMARY DEMAND | D3 | 360, 362, 364-365, 367 | | 254,804,754 | | 118,538,756 | 136,265,998 | |
| 33 | SECONDARY DEMAND | D4 | 365, 367-369.1 | | 143,014,220 | | 69,647,623 | 73,366,597 | 33 |
| 34 | PRIMARY CUSTOMER | C2 | 364-365, 367 | | 119,159,338 | | 52,084,671 | 67,074,667 | |
| 35 36 | SECONDARY CUSTOMER | C3 C4 | 365, 367-369.1, 370.2 | | 87,138,987 | | 38,091,927 10,226,986 | 49,047,061 | 35 36 |
| 37 | STREETLIGHTING AREA LIGHTING | C5 | 364-365, 367, 373 364-365, 367, 371.2 | | 24,540,852 15,570,818 | | 8,488,723 | 14,313,866 7,082,095 | 36 |
| 38 | METERS | C6 | 370 | | 64,567,120 | | 28,784,055 | 35,783,065 | |
| 39 | LOAD MANAGEMENT | C9 | 370.1 | | 8,899,439 | | 3,888,421 | 5,011,018 | |
| 40 | EO/ID III/II/OEINEITI | 00 | 070.1 | | 0,000,400 | | 0,000,121 | 0,011,010 | 40 |
| 41 | TOTAL DISTRIBUTION PLANT | P60 | | | 717,695,528 | İ | 329,751,161 | 387,944,367 | 41 |
| 42 | | | | | | | | | 42 |
| 43 | | 1 | | | | | | | 43 |
| 44 | GENERAL PLANT | 1 | | | | | | | 44 |
| 45 | PRODUCTION | P10 | | | 41,841,785 | | 17,997,065 | 23,844,720 | |
| 46 | TRANSMISSION | D2 | | | 19,903,693 | | 7,801,292 | 12,102,401 | 46 |
| 47 | DISTRIBUTION | P60 | | | 30,817,789 | | 14,159,489 | 16,658,300 | |
| 48 | CUSTOMER ACCOUNTS CUSTOMER SERVICE & INFO | OXC | | | 24,517,241 | | 10,761,420 2,508,909 | 13,755,822 | |
| 50 | | | 207.2 | | 5,696,124 | | | 3,187,215 | |
| 50 51 | LOAD MANAGEMENT | C9 | 397.3 | | 165,980 | | 72,521 | 93,459 | 50 |
| 51 | TOTAL GENERAL PLANT | P90 | 389-398, 390.1-390.3, 391.1- | 391 6 394 2 397 1-397 2 | 122,942,613 | | 53,300,696 | 69,641,917 | |
| 53 | TOTAL GENERAL PLANT | 1 30 | 303-330, 330.1-330.3, 331.1- | 381.0, 384.2, 387.1-387.2 | 122,042,013 | | 55,500,030 | 03,041,317 | 53 |
| 54 | | 1 | | | | | | | 54 |
| 55 | INTANGIBLE PLANT | P90 | 302-303 | | 42,134,377 | | 18,266,991 | 23,867,386 | 55 |
| 56 | | | | | , | | ., | .,, | 56 |
| 57 | | 1 | | | | | | | 57 |
| 58 | TOTAL PLANT IN SERVICE | EPIS | | | 3,238,912,922 |] | 1,249,259,538 | 1,989,653,384 | 58 |
| 59 | | 1 | | | | ĺ | | | 59 |
| 60 | | 1 | | | | | | | 60 |
| 61 | | 1 | | | | | | | 61 |
| 62 | | 1 | | | | | | | 62 |
| 63 | | 1 | | | | | | | 63 |
| 64 | | 1 | | | | | | | 64 |
| 65 66 | | 1 | | | | | | | 65 66 |
| 00 | | II. | 1 | | 1 | | | I | |

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget INTERIM YEAR 2024 - Simple Average

PAGE 4 -1

| LINE | | 1 | FFDO | | TOTAL | | NODTH | *** | I |
|------------|---|--------------|------------------|-----------------------------------|------------------|----------|------------------------------------|--------------|------------|
| LINE NO | ITEM | ALLOC | FERC ACCOUNTS | | TOTAL COMPANY | | NORTH DAKOTA | ALL OTHER | LINE NO |
| NU | ITEM | ALLUC | ACCOUNTS | | COMPANY | | DAKUTA | OTHER | NO |
| | | | | | | | | | <u> </u> |
| 1 | ACCUMULATED DEPRECIATION | | | | | | | | 1 |
| 2 | PRODUCTION PLANT | | | | | | | | 2 |
| 3 | BASE DEMAND | E1 | 108, 115 | | (276,623,436) | , | (121,365,444) | (155,257 | 002) |
| 4 | PEAK DEMAND | D1 | 108, 115 | | (152,831,378) | | (60,345,358) | (92,486 | 010) |
| 5 | BASE ENERGY | E2 | 108, 113 | | (142,138,944) | | (63,935,586) | (78,203 | ,019) |
| 6 | Direct MN | E2 | 100 | | (142,130,944) | | (03,533,360) | (76,203 | ,330) |
| 7 | TOTAL PRODUCTION PLANT | | | | (572,922,222) | - | (245,646,388) | (327,275 | 934) |
| 8 | TOTAL PRODUCTION PLANT | | | | (312,322,222) | - 1 | (240,040,000) | (327,273 | ,004) |
| 9 | | | | | | | | | 9 |
| 10 | TRANSMISSION PLANT | D2 | 108, 115 | | (159,735,443) | | (62,608,626) | (97,126 | 917) |
| 11 | TRANSMISSION PLANT (Direct FERC) | Direct FERC | 100, 113 | | (25.180.544) | | (02,000,020) | (25.180 | (544) |
| 12 | TOTAL TRANSMISSION PLANT | Direct Litto | | | (184,915,987) | _ | (62,608,626) | | 361) |
| 13 | TOTAL TOTAL MODION LAND | | | | (104,010,001) | | (02,000,020) | (122,001 | 13 |
| 14 | | | | | | | | | 14 |
| 15 | DISTRIBUTION PLANT | P60 | 108, 115 | | (268,541,408) | (| (123,383,576) | (145,157 | 832) |
| 16 | | | 100, 110 | | (===,=::,:==) | , | (,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | (1.15,121 | 16 |
| 17 | | | | | | | | | 17 |
| 18 | GENERAL PLANT | P90 | 108 | | (50,534,999) | | (21,909,007) | (28,625 | .991) |
| 19 | | | | | (==,== 7,000) | | , .,,., | (20,020 | 10 |
| 20 | | | | | | | | | 20 |
| 21 | INTANGIBLE PLANT | P90 | 108 | | (17,387,448) | | (7,538,176) | (9,849 | 272) |
| 22 | | | | | (,, | | (.,, | (-, | 22 |
| 23 | | | | | | | | | 23 |
| 24 | TOTAL ACCUMULATED DEPRECIATION | | | | (1.094.302.064) | - | (461.085.774) | (633.216 | 200) |
| 25 | TOTAL ACCOMPLATED DEFRECIATION | | | | (1,034,302,004) | | (401,000,114) | (035,210 | 25 |
| 26 | | | | | | | | | 26 |
| 27 | NET PLANT EXCLUDING BSP CAPITALIZED ITEMS | | | | 2,144,610,858 | | 788,173,764 | 1,356,437 | 1095 |
| 28 | THE THE ENGLOSING BOT ON THE ELECTRICATE | | | | 2,144,010,000 | | 700,170,701 | 1,000,401 | 28 |
| 29 | | | | | | | | | 29 |
| 30 | BSP CAPITALIZED ITEMS | P10 | | DIRECTLY ASSIGNED TO JURISDICTION | 0 | | 0 | | 0 30 |
| 31 | DOI ON ITALIEED TEMO | | | DIRECTET ACCIONED TO CONTODICTION | · | | · | | 31 |
| 32 | | | | | | | | | 32 |
| 33 | TOTAL NET PLANT IN SERVICE | NEPIS | | | 2,144,610,858 | <u> </u> | 788,173,764 | 1,356,437 | 1095 |
| 34 | TOTAL NET TEATH IN CENTICE | 142110 | | | 2,144,010,000 | | 700,170,701 | 1,000,407 | 34 |
| 35 | | | | | | | | | 35 |
| 36 | | | | | | | | | 36 |
| 37 | | | | | | | | | 37 |
| 38 | | | | | | | | | 38 |
| 39 | | | | | | | | | 39 |
| 40 | | | | | | | | | 40 |
| 41 | | | | | | | | | 41 |
| 42 | PLANT HELD FOR FUTURE USE | | | | | | | | 42 |
| 43 | PRODUCTION PLANT | P10 | | | 0 | | 0 | | 0 43 |
| 44 | TRANSMISSION PLANT | D2 | | | 9,038 | | 3,542 | 5 | ,496 |
| 45 | DISTRIBUTION PLANT | P60 | | | 3,000 | | 1,378 | | ,622 45 |
| 46 | GENERAL PLANT | P90 | | | 0,000 | | 1,570 | | 0 46 |
| 47 | INTANGIBLE PLANT | P90 | | | 0 | | ő | | 0 47 |
| 48 | * | | | | | | ŭ | | 48 |
| 49 | TOTAL PLANT HELD FOR FUTURE USE | | 105 | | 12,038 | | 4,921 | 7 | ,117 49 |
| 50 | | | | | .2,000 | | 1,021 | l | 50 |
| 51 | | | | | | | | | 51 |
| 52 | | | | | | | | | 52 |
| 53 | | | | | | | | | 53 |
| 54 | | | | | | | | | 54 |
| 55 | | | | | | | | | 55 |
| 56 | | | | | | | | | 56 |
| 57 | | | | | | | | | 57 |
| 58 | | | | | | | | | 59 |
| 59 | | | | | | | | | 50 |
| 60 | | | | | | | | | 39 |
| 61 | | | | | | | | | 60 |
| 62 | | | | | | | | | |
| | | | | | | | | | |

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
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| LINE | | | FERC | | TOTAL | NORTH | ALL | LINE |
|----------|---|--------------------|------------|---|-------------------------|------------------------|------------------------|---|
| NO | ITEM | ALLOC | ACCOUNTS | | COMPANY | DAKOTA | OTHER | NO |
| H | | | | | | | | |
| 1 | CONST WORK-IN-PROGRESS - Direct Assigned | | | | | | | 1 |
| 2 | PRODUCTION PLANT - Direct MN | P10 | | Directly Assigned to Jurisdiction | 0 | 0 | 0 | 2 |
| 3 | PRODUCTION PLANT - Direct ND | P10 | | Directly Assigned to Jurisdiction | 0 | 0 | 0 | 3 |
| 5 | PRODUCTION PLANT - Direct SD PRODUCTION PLANT - Direct FERC | P10 Direct FERC | | Directly Assigned to Jurisdiction Directly Assigned to FERC | 0 | 0 | 0 | 4 5 |
| 6 | TRANSMISSION PLANT - Direct MN | DIRECT PERC | | Directly Assigned to PERC Directly Assigned to Jurisdiction | 0 | 0 | 0 | 6 |
| 7 | TRANSMISSION PLANT - Direct ND | D2 | | Directly Assigned to Jurisdiction | 0 | 0 | 0 | 7 |
| 8 | TRANSMISSION PLANT - Direct SD | D2 | | Directly Assigned to Jurisdiction | 0 | 0 | 0 | 8 |
| 10 | TRANSMISSION PLANT - Direct FERC DISTRIBUTION PLANT - Direct MN | Direct FERC | | Directly Assigned to FERC Directly Assigned to Jurisdiction | 0 | 0 | 0 | 9 |
| 11 | DISTRIBUTION PLANT - Direct ND | P60 P60 | | Directly Assigned to Jurisdiction | 0 | 0 | 0 | 10 |
| 12 | DISTRIBUTION PLANT - Direct SD | P60 | | Directly Assigned to Jurisdiction | 0 | 0 | 0 | 12 |
| 13 | DISTRIBUTION PLANT - Direct FERC | Direct FERC | | Directly Assigned to FERC | 0 | 0 | 0 | 13 |
| 14 | GENERAL PLANT - Direct MN | P90 | | Directly Assigned to Jurisdiction | 0 | 0 | 0 | 14 |
| 15 16 | GENERAL PLANT - Direct ND GENERAL PLANT - Direct SD | P90 P90 | | Directly Assigned to Jurisdiction Directly Assigned to Jurisdiction | 0 | 0 | 0 | 15 |
| 17 | GENERAL PLANT - DIRECT SD | Direct FERC | | Directly Assigned to Jurisdiction Directly Assigned to FERC | 0 | 0 | o o | 17 |
| 18 | INTANGIBLE PLANT - Direct MN | P90 | | Directly Assigned to Jurisdiction | 0 | 0 | 0 | 18 |
| 19 | INTANGIBLE PLANT - Direct ND | P90 | | Directly Assigned to Jurisdiction | 0 | 0 | 0 | 19 |
| 20 | INTANGIBLE PLANT - Direct SD INTANGIBLE PLANT - Direct FERC | P90 Direct FERC | | Directly Assigned to Jurisdiction | 0 | 0 | 0 | 20 |
| 21 | TOTAL CWIP - Direct Assigned | SHOUL PERC | | Directly Assigned to FERC ALLOWED ONLY IN MN & FERC | 0 | 0 | 0 | 21 |
| 23 | | | | | Ů | | | 2 3 3 4 4 4 5 5 6 6 7 7 8 8 9 9 10 11 11 12 13 13 14 14 15 15 15 16 16 16 17 17 17 18 18 19 19 19 19 19 19 19 19 19 19 19 19 19 |
| 24 | | | | | | | | 24 |
| 25 | CONST WORK-IN-PROGRESS - SHORT-TERM | D40 | | | | _ | _ | 25 |
| 26 27 | PRODUCTION PLANT TRANSMISSION PLANT | P10 D2 | | | 0 359 000 | 140.711 | 0 218 289 | 26 |
| 28 | DISTRIBUTION PLANT | P60 | | | 1,086,337 | 499,127 | 587,211 | 28 |
| 29 | GENERAL PLANT | P90 | | | 325,581 | 141,153 | 184,428 | 29 |
| 30 | INTANGIBLE PLANT | P90 | | | 0 | 0 | 0 | 30 |
| 31 | TOTAL CWIP - SHORT-TERM | | | ALLOWED ONLY IN MN, ND & FERC | 1,770,919 | 780,990 | 989,928 | 31 |
| 33 | TOTAL CWIP - SHORT-TERM | | | ALLOWED ONLY IN MIN, ND & FERC | 1,770,919 | 700,990 | 989,928 | 32 |
| 34 | | | | | | | | 34 |
| 35 | CONST WORK-IN-PROGRESS - LONG TERM | | | | | | | 35 |
| 36 | PRODUCTION PLANT (AFUDC Projects) | P10 | | | 0 | 0 | 0 | 36 |
| 37 38 | PRODUCTION PLANT (Rider Projects) TRANSMISSION PLANT (AFUDC Projects) | P10 D2 | | | 0 | 0 | 0 | 37 |
| 39 | TRANSMISSION PLANT (Rider Projects) | D2 | | | 0 | 0 | 0 | 39 |
| 40 | DISTRIBUTION PLANT | P60 | | | 0 | 0 | 0 | 40 |
| 41 | GENERAL PLANT | P90 | | | 0 | 0 | 0 | 41 |
| 42 | INTANGIBLE PLANT | P90 | | | 0 | 0 | 0 | 42 |
| 44 | TOTAL CWIP - LONG TERM - AFUDC Projects | | | ALLOWED ONLY IN MN & FERC | 0 | 0 | 0 | 45 |
| 45 | TOTAL CWIP - LONG TERM - Rider Projects | | | | 0 | 0 | 0 | 45 |
| 46 | | | | | | | | 46 |
| 47 | TOTAL CONSTRUCTION WORK-IN-PROGRESS | | 107 | | 1,770,919 | 780,990 | 989,928 | 47 |
| 48 | TOTAL CONSTRUCTION WORK-IN-PROGRESS | | 107 | | 1,770,919 | 780,990 | 989,928 | 48 |
| 50 | | | | | | | | 50 |
| 51 | MATERIALS & SUPPLIES | | | | | | | 51 |
| 52 53 | PRODUCTION TRANSMISSION | P10 D2 | | | 8,651,753 9,116,226 | 3,721,308 3,573,123 | 4,930,445 5,543,103 | 52 |
| 53 | TRANSMISSION DISTRIBUTION | D2 P60 | | | 9,116,226 16,199,114 | 3,573,123 7,442,817 | 5,543,103 8,756,297 | 53 |
| 55 | | | | | | | | 55 |
| 56 | TOTAL MATERIALS AND SUPPLIES | | 154, 158.1 | | 33,967,093 | 14,737,248 | 19,229,845 | 56 |
| 57 | | | | | | | | 57 |
| 58 59 | FUEL STOCKS | | | | | | | 58 |
| 60 | COAL STOCKS | E1 | | | 8,165,846 | 3,582,674 | 4,583,172 | 60 |
| 61 | FUEL OIL STOCKS | D1 | | | 2,310,865 | 912,443 | 1,398,422 | 61 |
| 62 | | | | | | | | 62 |
| 63 64 | TOTAL FUEL STOCKS | | 1510 | | 10,476,711 | 4,495,117 | 5,981,594 | 63 |
| 65 | | | | | | | | 64 |
| 66 | PREPAYMENTS | NEPIS | 128, 228.3 | | 49,187,428 | 18,601,559 | 30,585,869 | 66 |
| 67 | | | | | | | | 67 |
| 68 | CUSTOMER ADVANCES | NEPIS | 235, 253 | | (1,876,522) | (709,657) | (1,166,864) | 68 |
| 69 70 | CASH WORKING CAPITAL | ox | | SEPARATELY CALCULATED BY JURISDIC | 6,169,802 | 1,414,534 | 4,755,268 | 64 65 66 67 68 69 70 71 11 72 73 74 75 76 |
| 71 | CAUTIVORNING CACITAL | 0.0 | | SEI AIGHTELT CALCULATED BY JURISDIC | 0, 109,802 | 1,414,554 | 4,/55,268 | 70 |
| 72 | | | | | | | | 72 |
| 73 | | | | | | | | 73 |
| 74 | | | | | | | | 74 |
| 75 76 | | | | | | | | 75 |
| 77 | | | | | | | | 77 |
| | | | | | | | * | |

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget INTERIM YEAR 2024 - Simple Average

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| F | | | | | | NORTH | | [] |
|----------|---|-------------|-------------------|--------------------------|-------------------|---------------|---|---|
| LINE | ITEM | ALLOC | FERC ACCOUNTS | | TOTAL COMPANY | DAKOTA | ALL OTHER | LINE NO |
| NO | TIEM | ALLOC | ACCOUNTS | | COMPANY | DAKUTA | OTHER | NO |
| \vdash | | | | | | | | |
| _ | ACCUMULATED DEFFERED INCOME TAXES | | | | | | | |
| 1 | | | | | | | | 1 |
| 2 | ITEMS SD FLOWS THROUGH | | | | | | | 2 |
| 3 | FEDERAL | NPMNR | | | (27,894) | (11,564) | (16,330) | 3 |
| 4 | MINNESOTA | NPISM | | | 0 | 0 | 0 | 4 |
| 5 | NORTH DAKOTA | NPISN | | | 0 | 0 | 0 | 5 |
| 6 | | | | | | | | 6 |
| 7 | SUBTOTAL | | | | (27,894) | (11,564) | (16,330) | 7 |
| 8 | | | | | | | | 8 |
| 9 | ALL OTHER | | | | | | | 9 |
| 10 | FEDERAL | NEPIS EXDA | | | (290,881,672) | (124,778,978) | (166,102,694) | 10 |
| 11 | FEDERAL (Direct FERC) | Direct FERC | | | (20,921,619) | 0 | (20,921,619) | 11 |
| 12 | MINNESOTA | NPISM | | | 0 | 0 | 0 | 12 |
| 13 | NORTH DAKOTA | NPISN | | | (50,073,352) | (49,404,006) | (669,346) | 13 |
| 14 | | | | | (,,, | (11,111,111) | (===,===) | 14 |
| 15 | SUBTOTAL | 1 1 | 1 | F | (361,876,643) | (174,182,984) | (187,693,659) | 1 2 2 3 3 4 4 5 5 6 6 6 7 7 8 8 9 0 10 11 11 12 12 13 14 1 15 16 16 17 17 18 18 18 19 19 10 10 11 17 12 12 12 12 12 12 12 12 12 12 12 12 12 |
| 16 | ODIGINE | 1 1 | 1 | H | (301,070,043) | (174,102,904) | (107,093,039) | 10 |
| 17 | TOTAL ACCUMULATED DEFERRED INCOME TAXES | 1 1 | 190, 255, 281-283 | H | (361,904,537) | (174,194,548) | (187,709,989) | 10 |
| 18 | TOTAL ACCOMULATED DEFERRED INCOME TAXES | 1 1 | 100, 200, 201-200 | F | (301,904,337) | (174,194,546) | (107,709,989) | 17 |
| | | | | | | | | 18 |
| 19 | | | | | | | | 19 |
| 20 | UNAMORTIZED BALANCE - SPIRITWOOD PLANT | P10 | DIRECTLY | ASSIGNED TO JURISDICTION | 0 | 0 | 0 | 20 |
| 21 | | | | | | | | 21 |
| 22 | | | | | | | | 22 |
| 23 | UNAMORTIZED RATE CASE EXPENSES | R10 | DIRECTLY | ASSIGNED TO JURISDICTION | 0 | 0 | 0 | 23 |
| 24 | | | | | | | | 24 |
| 25 | | | | | | | | 25 |
| 26 | | | | | | | | 26 |
| 27 | | | | | | | | 27 |
| 28 | TOTAL AVERAGE RATE BASE | | | | 1,882,413,790 | 653,303,927 | 1,229,109,863 | 28 |
| 29 | | | | - | , , , , , , , , , | | , | 29 |
| 30 | | | | | | | | 30 |
| 31 | | | | | | | | 30 |
| 32 | | | | | | | | 22 |
| 33 | | | | | | | | 32 |
| 34 | | | | | | | | 33 |
| 34 | | | | | | | | 34 |
| 35 | | | | | | | | 35 |
| 36 | | | | | | | | 36 |
| 37 | | 1 1 | 1 | | | | | 37 |
| 38 | | 1 1 | 1 | | | | | 38 |
| 39 | | 1 1 | 1 | | | | | 39 |
| 40 | | 1 1 | 1 | | | | | 40 |
| 41 | | 1 1 | 1 | | | | | 41 |
| 42 | | 1 1 | 1 | | | | | 42 |
| 43 | | | | | | | | 43 |
| 44 | | 1 1 | 1 | | | | | 44 |
| 45 | | | | | | | | 45 |
| 46 | | 1 1 | 1 | | | | | 46 |
| 47 | | 1 1 | 1 | | | | | 47 |
| 48 | | 1 1 | 1 | | | | | 40 |
| 49 | | 1 1 | 1 | | | | | 40 |
| 50 | | 1 1 | 1 | | | | | 49 |
| 51 | | | | | | | | 50 |
| 51 | | | | | | | | 51 |
| 52 | | | | | | | | 52 |
| 53 | | 1 1 | 1 | | | | | 53 |
| 54 | | 1 1 | 1 | | | | | 54 |
| 55 | | | | | | | | 55 |

OTTER TAIL POWER COMPANY
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| LINE | | | TOTAL | NORTH | ALL | LINE |
|------|--|---------------------------------------|---------------|-------------|-------------|---|
| NO | ITEM | ALLOC | COMPANY | DAKOTA | OTHER | NO |
| - | | | | | | |
| _ | OPERATING REVENUES | | | | | <u> </u> |
| 2 | SALES OF ELECTRICITY | | 464,851,197 | 182,974,451 | 281,876,746 | 1 |
| 3 | OTHER OPERATING REVENUE | | 62,763,923 | 12,976,906 | 49,787,018 | 2 |
| 4 | OTHER OFERATING REVENUE | | 02,703,923 | 12,970,900 | 49,767,016 | 3 |
| 5 | TOTAL OPERATING REVENUE | | 527,615,121 | 195,951,357 | 331,663,764 | 4 |
| 6 | TOTAL OPERATING REVENUE | | 527,615,121 | 195,951,357 | 331,003,764 | 5 |
| 7 | | | | | | - 7 |
| 8 | OPERATING EXPENSES | | | | | 1 |
| 9 | PRODUCTION EXPENSES | | 198.996.942 | 88.199.805 | 110.797.136 | 0 |
| 10 | TRANSMISSION EXPENSES | | 35,939,490 | 14,086,555 | 21,852,935 | 10 |
| 11 | DISTRIBUTION EXPENSES | | 18,488,356 | 8,393,231 | 10,095,125 | 11 |
| 12 | CUSTOMER ACCOUNTING EXPENSES | | 16.621.213 | 7.295.595 | 9.325.619 | 12 |
| 13 | CUSTOMER SERVICE AND INFORMATION EXPENSES | | 12,622,058 | 1,331,017 | 11,291,041 | 13 |
| 14 | SALES EXPENSES | | 583,457 | 135,872 | 447,585 | 14 |
| 15 | ADMINISTRATIVE AND GENERAL EXPENSES | | 46,494,180 | 18,860,630 | 27,633,549 | 15 |
| 16 | CHARITABLE CONTRIBUTIONS | | 40,434,100 | 10,000,000 | 27,033,349 | 16 |
| 17 | DEPRECIATION EXPENSE | | 79,405,970 | 32,603,918 | 46,802,053 | 17 |
| 18 | AMORTIZATION OF BIG STONE PLANT CAPITALIZED COSTS | | 75,455,575 | 02,000,010 | 40,002,000 | 18 |
| 19 | SPIRITWOOD AMORTIZATION | | 0 | ا م | 0 | 10 |
| 20 | GENERAL TAXES | | 18,693,896 | 7,102,692 | 11,591,204 | 20 |
| 21 | GENERAL TAXES | | 10,083,080 | 7,102,032 | 11,331,204 | 21 |
| 22 | TOTAL OPERATING EXPENSES | | 427,845,562 | 178,009,315 | 249,836,247 | 22 |
| 23 | TOTAL OF EIGHTING EXPENSES | | 427,043,302 | 170,003,513 | 249,030,247 | 22 |
| 24 | | | | 0 | | 24 |
| 25 | NET OPERATING INCOME BEFORE INCOME TAXES | | 99,769,559 | 17,942,042 | 81,827,517 | 25 |
| 26 | NET OF EIGHTING INCOME BET ONE INCOME TAXES | | 88,708,338 | 17,542,042 | 01,027,317 | 26 |
| 27 | | | | | | 20 |
| 28 | INCOME TAX EXPENSE | | | | | 20 |
| 29 | INVESTMENT TAX CREDIT | | (6,628,472) | (2,939,568) | (3,688,904) | 20 |
| 30 | DEFERRED INCOME TAXES | | 2,209,233 | (1,485,341) | 3,694,575 | 29 |
| 31 | INCOME TAXES | | 1,049,814 | (1,465,341) | 1,049,815 | 30 |
| 32 | INCOME TAXES | | 1,049,614 | (0) | 1,049,615 | 31 |
| 33 | TOTAL INCOME TAX EXPENSE | | (3,369,425) | (4,424,910) | 1,055,485 | 32 |
| 34 | TOTAL INCOME TAX EXPENSE | | (3,308,423) | (4,424,310) | 1,033,463 | 34 |
| 35 | | | | | | 35 |
| 36 | | | | | | 36 |
| 37 | NET OPERATING INCOME | | 103,138,983 | 22,366,952 | 80,772,032 | 37 |
| 38 | TET OF EIGHT HOUSE | | 100,100,000 | 22,000,002 | 00,112,002 | 38 |
| 39 | | | | | | 39 |
| 40 | Allowance for Funds Used During Construction | | 6,315,997 | 0 | 6,315,997 | 40 |
| 41 | Allowance for Funds Used During Construction - MN Only | | 0 | o l | 0 | 41 |
| 42 | Allowance for Funds Used During Construction - SD Only | | 0 | l ől | 0 | 42 |
| 43 | TOTAL ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION | | 6,315,997 | 0 | 6,315,997 | 43 |
| 44 | | | -,, | | | 44 |
| 45 | | | | 0 | | 45 |
| 46 | TOTAL AVAILABLE FOR RETURN | | 109,454,980 | 22,366,952 | 87,088,029 | 46 |
| 47 | | | , . , . , . , | | | 47 |
| 48 | | | | | | 48 |
| 49 | | | | | | 49 |
| 50 | | | | | | 50 |
| 51 | AVERAGE CENTS PER KWH | | | | | 51 |
| 52 | | | | | | 52 |
| 53 | | | | | | 53 |
| 54 | | | | | | 54 |
| 55 | | | | | | 55 |
| 56 | | | | | | 56 |
| 57 | | | | | | 57 |
| 58 | | | | | | 57 58 |
| 59 | | | | | | 50 50 |
| 60 | | | | | | 60 59 |
| 61 | | | | | | 61 |
| 62 | | | | | | 1 2 2 3 3 4 4 5 5 6 6 6 7 7 8 8 9 9 10 11 11 12 12 12 13 13 14 14 15 15 16 16 17 17 18 19 19 10 10 11 11 12 12 12 12 12 13 13 14 14 14 15 15 16 16 17 17 18 19 19 19 10 10 10 10 10 10 10 10 10 10 10 10 10 |
| 63 | | | | | | 63 |
| 55 | | · · · · · · · · · · · · · · · · · · · | | | | 00 |

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| LINE | | | FERC | | TOTAL | NORTH | ALL | LINE |
|----------|---|-------------|-------------------|------------------------------------|-------------|-------------|-------------|--|
| NO | ITEM | ALLOC | ACCOUNTS | | COMPANY | DAKOTA | OTHER | NO |
| | | | | | | | | |
| | | | | | | | | |
| 1 | OPERATING REVENUES | | | | | | | 1 |
| 2 | | | | | | | | 2 |
| 3 | SALES OF ELECTRICITY | R10 | 440, 442, 444-445 | 108, 115 | 464,851,197 | 182,974,451 | 281,876,746 | 3 |
| 4 | | | | · | | | | 4 |
| 5 | | | | | | | | 5 |
| 6 | OTHER OPERATING REVENUES | | | | | | | 6 |
| 7 | SALES FOR RESALE | | | | | | | 7 |
| 8 | MUNICIPALITIES & OFF SYSTEM SALES | | | DIRECTLY ASSIGNED TO FERC JURISDIC | 0 | 0 | 0 | 8 |
| 9 | NON-ASSOCIATAED UTILITIES, CO-OPS & OPA | | | | - | | | 9 |
| 10 | BUY SELL TRANSACTIONS | D2 | | | 0 | 0 | 0 | 10 |
| 11 | ALL OTHER TRANSACTIONS | | | | - | | | 11 |
| 12 | BASE DEMAND | E1 | | | 0 | 0 | 0 | 12 |
| 13 | PEAK DEMAND | D1 | | | 0 | 0 | 0 | 13 |
| 14 | BASE ENERGY | E2 | | | 6,947,794 | 3,125,191 | 3,822,604 | 14 |
| 15 | PEAK ENERGY | D1 | | | 0,547,754 | 0,120,131 | 3,022,004 | 15 |
| 16 | I DAN ENERGY | D1 | | | | | | 10 |
| 17 | TOTAL ALL OTHER TRANSACTIONS | | | | 6,947,794 | 3,125,191 | 3,822,604 | 10 |
| 18 | TO THE SEE STILL TRANSPORTIONS | | | | 0,041,134 | 5,125,191 | 3,822,004 | 10 |
| 19 | TOTAL SALES FOR RESALE | | | | 6.947.794 | 3.125.191 | 3.822.604 | 18 |
| 20 | TOTAL SALES FUR RESALE | | | | 0,947,794 | 3,125,191 | 3,822,604 | 19 |
| 21 | | | | | | | | 20 |
| | OTHER ELECTRIC REVENUES | | | | | | | 21 |
| 22 | OTHER ELECTRIC REVENUES | C1 | | | | 316.187 | | 22 |
| 23 | LATE FEES | | 450 | DIRECTLY ASSIGNED TO JURISDICTION | 809,880 | | 493,694 | 23 |
| 24 25 | CONNECTION FEES | C1 | 451 | DIRECTLY ASSIGNED TO JURISDICTION | 340,532 | 136,812 | 203,720 | 24 |
| | RENT FROM ELECTRIC PROPERTY | NEPIS | 454 | | 435,931 | 164,859 | 271,072 | 25 |
| 26 | RENT FROM ELECTRIC PROPERTY - BIG STONE | NEPIS | 454 | | 0 | 0 | 0 | 26 |
| 27 | RENT FROM ELECTRIC PROPERTY - COYOTE | NEPIS | 454 | | 0 | | 0 | 2/ |
| 28 | OTHER MISC ELECTRIC REVENUE | NEPIS | 456 | | 1,395,880 | 527,890 | 867,990 | 28 |
| 29 | OTHER MISC ELECTRIC REVENUE - MN | C1 | 456 | DIRECTLY ASSIGNED TO JURISDICTION | 0 | 0 | 0 | 29 |
| 30 | OTHER MISC ELECTRIC REVENUE - ND | C1 | 456 | DIRECTLY ASSIGNED TO JURISDICTION | 0 | 0 | 0 | 30 |
| 31 | OTHER MISC ELECTRIC REVENUE - SD | C1 | 456 | DIRECTLY ASSIGNED TO JURISDICTION | 0 | 0 | 0 | 31 |
| 32 | ITA DEFICIENCY PAYMENTS | NEPIS | 456 | | 848,757 | 320,980 | 527,777 | 32 |
| 33 | | NEPIS | | | 0 | 0 | 0 | 33 |
| 34 | MISCELLANEOUS SERVICES | NEPIS | | | 0 | 0 | 0 | 34 |
| 35 | WHEELING | | 456 | DIRECTLY ASSIGNED TO FERC JURISDIC | 425,279 | 0 | 425,279 | 35 |
| 36 | LOAD CONTROL AND DISPATCH | NEPIS EXDA | 456 | | 19,546,873 | 8,384,987 | 11,161,887 | 36 |
| 37 | LOAD CONTROL AND DISPATCH (Direct FERC) | Direct FERC | 456 | DIRECTLY ASSIGNED TO FERC JURISDIC | 32,012,996 | 0 | 32,012,996 | 37 |
| 38 | RESIDENTIAL CONSERVATION SERVICES | C1 | 456 | DIRECTLY ASSIGNED TO JURISDICTION | 0 | 0 | 0 | 38 |
| 39 | | | | | | | | 39 |
| 40 | TOTAL OTHER ELECTRIC REVENUES | | | | 55,816,129 | 9,851,715 | 45,964,414 | 40 |
| 41 | | | | | | | | 41 |
| 42 | TOTAL OTHER OPERATING REVENUES | | | | 62,763,923 | 12,976,906 | 49,787,018 | 42 |
| 43 | | | | | | | | 43 |
| 44 | | | | | | 0 | | 44 |
| 45 | TOTAL OPERATING REVENUES | | | | 527,615,121 | 195,951,357 | 331,663,764 | 45 |
| 46 | | | | | | | | 46 |
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| 48 | | | | | | | | 48 |
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| 61 | | | | | | | | 61 |
| 62 | | | | | | | | 2 3 3 4 4 5 5 6 6 7 7 8 8 9 9 10 11 11 12 13 13 13 14 14 15 15 5 16 17 7 18 18 19 20 12 12 22 23 24 12 25 26 26 26 26 26 26 26 26 26 26 26 26 26 |
| 63 | | | | | | | | 63 |
| 64 | | | | | | | | 64 |

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget INTERIM YEAR 2024 - Simple Average

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| | | | | | E0211 | NORTH | | la name |
|------------|---|-------------|--|--|----------------------|--------------------|---------------------|------------|
| LINE NO | ITEM | ALLOC | FERC ACCOUNTS | | TOTAL COMPANY | NORTH DAKOTA | ALL OTHER | LINE NO |
| INO | I I EWI | ALLOC | ACCOUNTS | | COMPANT | DAROTA | OTHER | NO |
| | | | | | | | | |
| 1 | OPERATING EXPENSES | | | | | | | 1 |
| 2 | PRODUCTION EXPENSES | | | | | | | 2 3 |
| 3 | PROD EXPENSES EXCLUDING PURCHASED POWER | | | | | | | 3 |
| 4 | BASE DEMAND | E1 | 500, 502, 505-507, 509-511 | 535, 537-543, 546, 548-554, 556-557 | 18,184,557 | 7,978,271 | 10,206,286 | 4 |
| 5 | PEAK DEMAND | D1 | 500, 502, 506-507, 509-511 | 535, 537-543, 546, 548-554, 556-557 | 9,407,440 | 3,714,521 | 5,692,919 | 5 6 |
| 6 | BASE ENERGY | E2 | 501, 512-514, 544-546, 548 | -554 | 67,526,672 | 30,374,204 | 37,152,468 | 6 |
| 7 | PEAK ENERGY | D1 | 547 | | 10,397,281 | 4,105,359 | 6,291,922 | 7 |
| 8 | BASE DEMAND (Direct MN) | | | | 0 | 0 | 0 | 8 |
| 9 | PEAK DEMAND (Direct MN) | | | | 0 | 0 | 0 | 9 |
| 10 | | | | | | | | 10 |
| 11 | TOTAL EXCLUDING PURCHASED POWER | | | | 105,515,951 | 46,172,356 | 59,343,595 | 11 |
| 12 | | | | | | 0 | | 12 |
| 13 | BURGULARE BAUER | | | | | 0 | | 13 |
| 14 15 | PURCHASED POWER BUY SELL TRANSACTIONS | D2 | | | 0 | 0 | | 14 15 |
| 16 | ALL OTHER TRANSACTIONS | D2 | | | U | 0 | ١ | 16 |
| 17 | BASE DEMAND | E1 | 555 | | 1,921,959 | 843,238 | 1,078,721 | 17 |
| 18 | PEAK DEMAND | D1 | 333 | | 1,921,959 | 043,230 | 1,078,721 | 17 |
| 19 | BASE ENERGY | E2 | 555 | | 91,559,032 | 41,184,212 | 50,374,820 | 19 |
| 20 | PEAK ENERGY | D1 | 000 | | 0 0 | 41,104,212 | 0,374,020 | 20 |
| 21 | | | | | ŭ | - | " | 21 |
| 22 | TOTAL ALL OTHER TRANSACTIONS | | | | 93,480,991 | 42.027.450 | 51,453,541 | 22 |
| 23 | | | | | 23,123,231 | | 23,122,23. | 23 24 |
| 24 | TOTAL PURCHASED POWER | | | | 93,480,991 | 42,027,450 | 51,453,541 | 24 |
| 25 | | | | | | | | 25 |
| 26 | TOTAL PRODUCTION EXPENSES | | | | 198,996,942 | 88,199,805 | 110,797,136 | 26 27 |
| 27 | | | | | | | | 27 |
| 28 | | | | | | | | 28 |
| 29 | TRANSMISSION EXPENSES | D2 | 560, 561.1-561.2, 561.4-561 | .6, 562-563, 565-568, 569.1-569.3, 570-573 | 35,939,490 | 14,086,555 | 21,852,935 | 29 |
| 30 | TRANSMISSION EXPENSES (Direct MN) | | | | 0 | 0 | 0 | 30 |
| 31 | TRANSMISSION EXPENSES (Direct FERC) | Direct FERC | | | 0 | 0 | 0 | 31 |
| 32 | TOTAL TRANSMISSION EXPENSES | | | | 35,939,490 | 14,086,555 | 21,852,935 | 32 |
| 33 | | | | | | | | 33 34 |
| 34 | | | | | | | | 34 |
| 35 | DISTRIBUTION EXPENSES | | | | | | | 35 |
| 36 | PRIMARY DEMAND | D3 | 580-584, 588-590, 592-594, | | 5,199,469 | 2,418,866 | 2,780,603 | 36 |
| 37 | SECONDARY DEMAND | D4 | 580-581, 583-584, 588, 590 | | 2,273,887 | 1,107,378 | 1,166,509 | 37 |
| 38 | PRIMARY CUSTOMER | C2 | 580-581, 583-584, 588-590, | | 3,917,270 | 1,712,243 | 2,205,027 | 38 |
| 39 | SECONDARY CUSTOMER | C3 | 580-581, 583-584, 587-588, | | 1,431,452 | 625,745 219,347 | 805,707 | 39 40 |
| 40 | STREETLIGHTING | C4 C5 | 580-581, 583-585, 588-590, 580-581, 583-584, 588-590, | | 526,349 | 100,232 | 307,002 | 40 |
| 41 | AREA LIGHTING METERS | C5 C6 | 580-581, 583-584, 588-590, 580-581, 586, 588, 597-598 | | 183,855 4,956,073 | 2,209,420 | 83,623 2,746,653 | 41 42 |
| 43 | LOAD MANAGEMENT | C9 | 300-301, 300, 300, 397-398 | | 4,956,073 | 2,209,420 | 2,740,003 | 42 43 |
| 44 | LOAD IIIAINAGEIIENI | Ca | | | u u | " | ١ | 43 |
| 45 | TOTAL DISTRIBUTION | OXD | | | 18,488,356 | 8,393,231 | 10,095,125 | 45 |
| 46 | | | | | ,,000 | -,, | .1,130,120 | 46 |
| 47 | | | | | | | | 47 |
| 48 | CUSTOMER ACCOUNTING EXPENSES | | | | | | | 48 |
| 49 | METER READING | C7 | 901-902 | | 6,074,375 | 2,685,754 | 3,388,622 | 49 |
| 50 | OTHER | C8 | 901, 903-905 | | 10,546,838 | 4,609,841 | 5,936,997 | 50 |
| 51 | | | | | | | | 51 |
| 52 | TOTAL CUSTOMER ACCOUNTS | OXC | | | 16,621,213 | 7,295,595 | 9,325,619 | 52 |
| 53 | | | | | | | | 53 |
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OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
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| LINE | | | FERC | | TOTAL | NORTH | ALL | LINE |
|----------|---|-------|-----------------|-----------------------------------|-------------|-------------|-------------|---|
| NO | ITEM | ALLOC | ACCOUNTS | | COMPANY | DAKOTA | OTHER | NO |
| | | | | | | | | |
| | | | | | | | | |
| 1 2 | CUSTOMER SERVICE & INFORMATION EXPENSE CONSERVATION & PROMOTIONAL REBATES | C1 | 908 | DIRECTLY ASSIGNED TO JURISDICTION | 9,600,172 | 0 | 9,600,172 | 1 |
| 3 | OTHER | C1 | 907-910 | DIRECTLY ASSIGNED TO JURISDICTION | 3,021,886 | 1,331,017 | 1,690,869 | 2 3 |
| 4 | OTIEN | 01 | 307-310 | | 3,021,000 | 1,551,617 | 1,030,003 | 4 |
| 5 | TOTAL CUSTOMER SERV & INFORMATION EXP | OXI | | | 12.622.058 | 1.331.017 | 11,291,041 | 5 |
| 6 | | | | | .=,==,== | - 1,000,100 | | 6 |
| 7 | | | | | | | | 7 |
| 8 | SALES EXPENSES | | | | | | | 8 |
| 9 | OFF-PEAK DEVELOPMENT | C1 | 912 | DIRECTLY ASSIGNED TO JURISDICTION | 274,978 | (0) | 274,979 | 9 |
| 10 | OTHER | C1 | 912-913, 916 | | 308,479 | 135,872 | 172,606 | 10 |
| 11 | TOTAL SALES EXPENSES | | | | 583,457 | 135,872 | 447,585 | 11 |
| 13 | TOTAL SALES EXPENSES | | | | 383,437 | 135,672 | 447,585 | 12 |
| 14 | | | | | | | | 14 |
| 15 | ADMINISTRATIVE & GENERAL EXPENSES | | | | | | | 15 |
| 16 | SALARIES, SUPPLIES, PENSIONS & BENEFITS | | | | | | | 16 |
| 17 | PRODUCTION | OXPD | | | 9,655,454 | 4,101,147 | 5,554,308 | 17 |
| 18 | TRANSMISSION | D2 | | | 4,592,997 | 1,800,234 | 2,792,763 | 18 |
| 19 | DISTRIBUTION | OXD | | | 7,111,546 | 3,228,456 | 3,883,089 | 19 |
| 20 | CUSTOMER ACCOUNTS | oxc | | | 5,657,624 | 2,483,317 | 3,174,308 | 20 |
| 21 | CUSTOMER SERVICE & INFO | C1 | | | 1,314,444 | 578,959 | 735,485 | 21 |
| 22 | | | 920-922, 926 | | | 12,192,113 | 16,139,953 | 22 |
| 23 | TOTAL SALARIES, SUPPLIES, PENSIONS, AND BENEFITS | | 920-922, 926 | | 28,332,065 | 12,192,113 | 16,139,953 | 23 |
| 25 | LOAD MANAGEMENT EXPENSES | C9 | | | 0 | 0 | 0 | 25 |
| 26 | EO/D III/IV/OEIIE/1 DV EI/OEO | 00 | | | ŭ | | ı . | 26 |
| 27 | OUTSIDE SERVICES | NEPIS | 923 | | 1,083,910 | 409,910 | 674,000 | 27 |
| 28 | | | | | | | | 28 |
| 29 | PROPERTY INSURANCE | NEPIS | 924 | | 4,230,959 | 1,600,052 | 2,630,907 | 29 |
| 30 | | | | | | | | 30 |
| 31 | INJURIES & DAMAGES | NEPIS | 925 | | 4,536,918 | 1,715,759 | 2,821,160 | 31 |
| 32 | REGULATORY COMMISSION EXPENSE | R10 | 928 | DIRECTLY ASSIGNED TO JURISDICTION | 0.540.004 | 964.054 | 0.040.700 | 32 |
| 33 | REGULATORY COMMISSION EXPENSE | KIU | 928 | DIRECTLY ASSIGNED TO JURISDICTION | 3,510,684 | 861,954 | 2,648,730 | 33 |
| 35 | GENERAL ADVERTISING | C1 | 930.1 | | 0 | 0 | 0 | 35 |
| 36 | OLILI VE ADVERTIDINO | 0. | 555.1 | | ŭ | | | 36 |
| 37 | MISCELLANEOUS, RENTS, MAINTENANCE | P90 | 930.2, 931, 935 | | 4,799,643 | 2,080,843 | 2,718,800 | 37 |
| 38 | | | | | | | | 38 |
| 39 | TOTAL ADMINISTRATIVE & GENERAL EXP | | | | 46,494,180 | 18,860,630 | 27,633,549 | 39 |
| 40 | | | | | | | | 40 |
| 41 | | | 426.1 | | | 0 | | 41 |
| 42 | CHARITABLE CONTRIBUTIONS | C1 | 426.1 | DIRECTLY ASSIGNED TO JURISDICTION | 0 | 0 | 0 | 42 |
| 44 | | | | | | 0 | | 43 |
| 45 | | | | | | | | 45 |
| 46 | TOTAL O & M EXPENSES | | | | 329,745,696 | 138,302,705 | 191,442,991 | 1 2 2 3 3 4 4 4 5 5 6 6 6 7 7 8 8 9 9 100 111 112 12 13 13 14 15 15 16 16 17 17 17 17 18 18 19 19 20 12 12 12 12 12 12 12 12 12 12 12 12 12 |
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OTTER TAIL POWER COMPANY
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| LINE | | | FERC | | TOTAL | NORTH | ALL | LINE |
|----------|-----------------------------|-------------|----------|-----------------------------------|------------|------------|------------|---|
| NO | ITEM | ALLOC | ACCOUNTS | | COMPANY | DAKOTA | OTHER | NO |
| \vdash | | | | | | | | |
| 1 | DEPRECIATION EXPENSE | | | | | | | 1 |
| 2 | PRODUCTION | | | | | | | 2 |
| 3 | BASE DEMAND | E1 | | | 15,980,135 | 7,011,106 | 8,969,029 | 3 |
| 4 | PEAK DEMAND | D1 | | | 10,730,060 | 4,236,756 | 6,493,304 | 4 |
| 5 | BASE ENERGY | E2 | | | 12,347,461 | 5,554,017 | 6,793,444 | 5 |
| 6 | | | | | | 10.001.000 | | 6 |
| 7 8 | TOTAL PRODUCTION | | | | 39,057,657 | 16,801,880 | 22,255,777 | 1 |
| 9 | | | | | | | | 8 |
| 10 | TRANSMISSION | D2 | | | 8,706,848 | 3,412,666 | 5,294,181 | 10 |
| 11 | TRANSMISSION (Direct FERC) | Direct FERC | | | 4,176,849 | 0 | 4,176,849 | 11 |
| 12 | TOTAL TRANSMISSION | | | | 12,883,697 | 3,412,666 | 9,471,030 | 12 |
| 13 | | | | | | | | 13 |
| 14 | | | | | | | | 14 |
| 15 | DISTRIBUTION | P60 | | | 18,610,423 | 8,550,713 | 10,059,710 | 15 |
| 16 | | | | | | | | 16 |
| 17 18 | GENERAL | P00 | | | 4,236,745 | 1,836,804 | 2,399,941 | 17 |
| 18 | GENERAL | P90 | | | 4,236,745 | 1,836,804 | 2,399,941 | 18 |
| 20 | | | | | | | | 1 1 2 3 3 4 4 5 5 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 |
| 21 | INTANGIBLE | P90 | | | 4,617,449 | 2,001,855 | 2,615,594 | 21 |
| 22 | | | | | ,,, | _,, | | 22 |
| 23 | | | | | | | | 23 |
| 24 | TOTAL DEPRECIATION EXPENSE | | 403 | | 79,405,970 | 32,603,918 | 46,802,053 | 24 |
| 25 | | | | | | | | 25 |
| 26 | | | | | | | | 26 |
| 27 | | | | | | | | 27 |
| 28 29 | | | | | | | | 28 |
| 30 | | | | | | | | 29 |
| 31 | BIG STONE EXPENSE OFFSETS | P10 | | DIRECTLY ASSIGNED TO JURISDICTION | 0 | 0 | 0 | 31 |
| 32 | BIO OTOTILE EN ENDE OTTOETO | | | BINESTET ASSISTED TO CONCODICTION | · · | ű | ı . | 32 |
| 33 | | | | | | | | 33 |
| 34 | SPIRITWOOD AMORTIZATION | P10 | 406 | DIRECTLY ASSIGNED TO JURISDICTION | 0 | 0 | 0 | 34 |
| 35 | | | | | | | | 35 |
| 36 | | | | | | | | 36 |
| 37 | | | | | | | | 37 |
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OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget INTERIM YEAR 2024 - Simple Average

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| March Marc | LINE | | | FERC | | TOTAL | NORTH | ALL | LINE |
|--|------|--|--------------|--------------------------|------------------------------------|--------------|---|-------------|------|
| | | ITEM | ALLOC | | | | | | |
| 1 | | | | | | | | | |
| 100 | | | | | | | | | |
| 1985 | | | | | | | | | 1 2 |
| No. | | | Direct Litto | 408.1 | | | | | 3 |
| No. | | | | | | | , , , , , , | | 4 |
| A | | NET OPERATING INCOME BEFORE TAX (NOIBT) | | | | 99,769,559 | 17,942,042 | 81,827,517 | 5 |
| Company Comp | | | | | | | | | 6 |
| 1 | | | EPIS | | | (6 628 472) | (2 939 568) | (3.688.904) | 7 |
| TOTAL INVESTIGATION CONTRICT 1414 | | | | | | 0,020,472) | | | 9 |
| 1.1 | 10 | | | | | | | | 10 |
| 1 | | TOTAL INVESTMENT TAX CREDIT | | 411.4 | | (6,628,472) | (2,939,568) | (3,688,904) | 11 |
| MARKED | | DECERPED INCOME TAYES | | | | | | | 12 |
| Time | | | | | | | | | 14 |
| MARRISOTA MARRISOTA Marrisot Marrisota Marri | 15 | FEDERAL | | | | 0 | 0 | 0 | 15 |
| MINISTRACTION MINISTRACTIO | 16 | | | | | 0 | | | 16 |
| BATTOTAL | | NORTH DAKOTA | NPISN | | | (31,934) | (31,507) | (427) | 17 |
| 20 AL CHURD | 19 | SURTOTAL | | | | (31 934) | (31 507) | (427) | 18 |
| 1 | 20 | OUDITAL | | | | (01,004) | (01,001) | (427) | 20 |
| SECONAL Note for Prop Cornel Income Tass - INCL 1972 | 21 | ALL OTHER | | | | | | | 21 |
| Page | 22 | | 1 | | | | /= ar- | | 22 |
| 1.15 | 23 | | NEDIS | | | | | | 23 |
| Minimal Mini | 25 | | INEFIO | | | | | | 25 |
| MINISSOFIA trained from Convert borons Taxes - NOC. NPSIM 1405-2411, 1411.2 120-2703 1405-27 | 26 | T EDELO IL | | | | 1,120,270 | (1,555,155) | 2,420,100 | 26 |
| MANISOTO A POPULAL PRODUCTION 1.00 2.000.0000 2.000.000 2.000.000 | 27 | | | | | | - | | 27 |
| 1 | 28 | MINNESOTA (NPISM) | NPISM | | | 3,008,510 | | 3,008,510 | 28 |
| 131 1,007/11 (1,007/21) 1,1207/21) 1,1207/21) 0 3.0 | 29 | MINNESOTA | | | | 2,353,601 | 0 | 2,353,601 | 29 |
| NORTH DAVOTA (NINS) NORTH DAVOTA (NINS) NORTH DAVOTA (NINS) 1,102,370 1,102,370 1,102,370 3.3 3.3 3.5 | | NORTH DAKOTA- transfer from Current Income Taxes - NOL | | | | (1.260.721) | (1,260,721) | 0 | 30 |
| ASPEND DIAGOTA (1.227.709) | 32 | NORTH DAKOTA (NPISN) | NPISN | | | | 1,107,370 | | 32 |
| 3.4 | 33 | NORTH DAKOTA | | | | (1,237,709) | (153,351) | (1,084,358) | 33 |
| 300 100 | | CURTOTAL | | | | 0.044.407 | (4.452.924) | 2 225 222 | 34 |
| 37 TOTAL DEFERSED INCOME TAXES 40.1-10.2, 411.1-11.2 2,000.203 (1,485,241) 3,004.075 37.7 37.3 3.004.075 37.3 3.004.075 37.3 3.004.075 37.3 3.004.075 37.3 3.004.075 37.3 | 36 | SUBTOTAL | | | | 2,241,107 | (1,453,634) | 3,695,002 | 35 |
| 38 39 39 39 39 39 39 39 | 37 | TOTAL DEFERRED INCOME TAXES | | 410.1-410.2. 411.1-411.2 | | 2.209.233 | (1.485.341) | 3.694.575 | 37 |
| 39 CURRENT INCOME TAXES FEDERAL Hamilton to Inform Income Taxes - NOL FEDERAL Hamilton to Inform Income Taxes - NOL FEDERAL Hamilton to Inform Income Taxes - NOL FEDERAL HAMILTON TAXES SEPARATELY CALCULATED BY JURISDIC 1,190.201 | 38 | | | | | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | 38 |
| Comment Comm | | | | | | | | | 39 |
| ## FEDERAL CURRENT NECTURE NO. ## FEDERAL PROCNET TAXES ## FEDERAL P | | | | | | 0.044.540 | E 972 464 | 044.040 | 40 |
| ## FEDERAL INCOME TAXES ## SEPARATELY CALCULATED BY JURISDIC 1,150,231 | | | | | | | | | 41 |
| 45 | 43 | | | | SEPARATELY CALCULATED BY JURISDIC | | | | 43 |
| MINNESOTA - transier for Defined Income Taxes - NOL | | | | | | | | | 44 |
| MINNESOTA HOLOME TAXES SEPARATELY CALCULATED BY JURISDIC (288,937) 0 (288,937) 47. | | | | | | | | | 45 |
| ABURNATION ABU | | | | | SEPARATELY CALCULATED BY HIRISDIC | | | | 46 |
| 49 NORTH DAKOTA - Insenter to Deferred income Taxes - NOL 1,280,721 1, | | MINITESS TOTAL PACE | | | OLI TUTTELI GALGGENIED DI JUNISDIC | (200,837) | - | (200,937) | 48 |
| SO NORTH DANCTA CURRENT INCOME TAXE SEPARATELY CALCULATED BY JURISDIC 10,072,200 (1,260,721) 188,521 50 | 49 | | | | | | | | 49 |
| ST NORTH DAKOTA NCOME TAXES SEPARATELY CALCULATED BY JURISOR 188,521 (0) 198,621 52 52 53 54 (0) 1,049,815 55 56 56 56 56 56 57 58 59 59 59 59 59 59 59 | | | | | | | | | 50 |
| TOTAL CURRENT INCOME TAXES TOTAL INCOME TAXES | 51 | NORTH DAKOTA INCOME TAXES | | | SEPARATELY CALCULATED BY JURISDIC | 188,521 | (0) | 188,521 | 51 |
| STAIL INCOME TAXES | | TOTAL CURRENT INCOME TAXES | | 409.1 | | 1.049.814 | (0) | 1 049 815 | 52 |
| TOTAL INCOME TAXES | 54 | | | | | 1,010,014 | 1,7 | .,040,010 | 54 |
| Se Se Se Se Se Se Se Se | 55 | TOTAL INCOME TAXES | | | | (3,369,425) | (4,424,910) | 1,055,485 | 55 |
| Second | | | | | | | | | 56 |
| Second | | NET OPERATING INCOME | | | | 103 138 083 | 22 366 952 | 80 772 022 | 57 |
| AFDC | 59 | 2. 2 | 1 | | | 155, 150,505 | 22,000,932 | 00,772,032 | 59 |
| 61 AFDC - NN Only CWIPLT 0 0 0 62 | 60 | | | | | 6,315,997 | | | 60 |
| 62 AFDC - SD Only O O 62 | | | | | | 0 | | | 61 |
| State Stat | 62 | | | 410.1 | ALLOWED ONLY IN MN & EEPC | 6 315 007 | | | 62 |
| Control Cont | | i otto pa po | OWIFLI | ₩ 13.1 | , LLOWED ONE! IN MIN & PERC | 0,313,897 | 0 | 0,315,997 | 63 |
| 66 67 67 68 68 69 70 70 71 72 73 74 | | TOTAL AVAILABLE FOR RETURN | | | | 109,454,980 | 22,366,952 | 87,088,029 | 65 |
| 67 68 8.81% 3.42% 7.09% 68 69 70 71 72 73 74 74 74 74 75 74 75 74 75 75 | 66 | | | | | | | | 66 |
| 68 68 69 70 7.09% 68 69 70 7.1 72 73 74 | | | | | | | | | 67 |
| 09 70 71 72 73 74 74 | | RATE OF RETURN ON RATE BASE | | | | 5.81% | 3.42% | 7.09% | 68 |
| 71 72 73 74 | 69 | | | | | | | | 69 |
| 72 73 74 | 71 | | | | | | | | 70 |
| 73 74 | 72 | | 1 | | | | | | 72 |
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| | 74 | | I | | I | I I | | | 74 |

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget INTERIM YEAR 2024 - Simple Average

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| LINE | | | TOTAL | NORTH | ALL | LINE |
|----------|---|--|--------------|--------------|------------|---|
| NO | ITEM | ALLOC | COMPANY | DAKOTA | OTHER | NO |
| | | | | | | |
| 1 | DEVELOPMENT OF FEDERAL INCOME TAX EXPENSE | | | | | 4 |
| 2 | DEVELOPMENT OF FEDERAL INCOME TAX EXPENSE | | | | | 2 |
| 3 | NET OPERATING INCOME BEFORE TAX (NOIBT) | | 99,769,559 | 17,942,042 | 81,827,517 | 3 |
| 4 | LESS: INTEREST COST | CALCULATED BY JURISDICTION | 41,032,662 | 14,242,026 | 26,790,637 | 4 |
| 5 | | | ,, | , , , , | .,, | 5 |
| 6 | NET INCOME BEFORE TAX | | 58,736,897 | 3,700,016 | 55,036,881 | 6 |
| 7 | | | | | | 7 |
| 8 | FEDERAL SCHEDULE M ADJUSTMENTS: | | | | | 8 |
| 9 | ADDITIONAL TAX DEPRECIATION | NEPIS | 75,740,068 | 28,643,159 | 47,096,909 | 9 |
| 10 | OTHER SCHEDULE M ITEMS DIRECTLY ASSIGNED SCHEDULE M ITEMS | NEPIS NEPIS DIRECTLY ASSIGNED TO JURISDICTION | 11,330,739 | 4,285,026 | 7,045,713 | 10 |
| 11 | ACCRUED VACATION PAY | NEPIS DIRECTLY ASSIGNED TO JURISDICTION NEPIS | 0 | 0 | 0 | 11 |
| 13 | CHARGES - OPERATING RESERVES | NEPIS NEPIS | 0 | ő | 0 | 12 |
| 14 | PROVISIONS - OPERATING RESERVES | NEPIS | 0 | 0 | 0 | 14 |
| 15 | UNBILLED REVENUES | NEPIS | 0 | o l | 0 | 15 |
| 16 | PREFERRED DIVIDENDS PAID CREDIT | NEPIS | 0 | 0 | 0 | 16 |
| 17 | OTHER SCHEDULE M ITEMS | NEPIS | 0 | 0 | 0 | 17 |
| 18 | | | | | | 18 |
| 19 | SUBTOTAL FEDERAL SCHEDULE M ADJUSTMENTS | | 87,070,807 | 32,928,185 | 54,142,622 | 19 |
| 20 | | | | (00.000.100) | | 20 |
| 21 | FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES | | (28,333,910) | (29,228,169) | 894,259 | 21 |
| 22 | LESS: | | | | | 22 |
| 24 | MINNESOTA STATE INCOME TAXES | PER MINNESOTA STATE TAX CALCULATION | (288,937) | 0 | (288,937) | 23 |
| 25 | NORTH DAKOTA STATE INCOME TAXES | PER NORTH DAKOTA STATE TAX CALCULATION | (1,072,200) | (1,260,721) | 188,521 | 25 |
| 26 | NOTH BANGING INCOME INVES | TERMORITE MONTE MO | (1,072,200) | (1,200,721) | 100,021 | 26 |
| 27 | FEDERAL TAXABLE INCOME | | (26,972,773) | (27,967,448) | 994,675 | 27 |
| 28 | FEDERAL TAX RATE | | 21.00% | 21.00% | 21.00% | 28 |
| 29 | | | | | | 29 |
| 30 | FEDERAL INCOME TAX BEFORE CREDITS | | (5,664,282) | (5,873,164) | 208,882 | 30 |
| 31 | INVESTMENT TAX CREDIT - DEBITS UTILIZED | EPIS | 0 | 0 | 0 | 31 |
| 32 | FEDERAL INCOME TAXES before transfer to Deferred due to NOL | | (5,664,282) | (5,873,164) | 208,882 | 32 |
| 33 34 | Less Current Federal Income Taxes Transferred to Deferred Income Taxes due to NOL | | 6,814,513 | 5,873,164 | 941,349 | 33 |
| 35 | FEDERAL INCOME TAXES | | 1,150,231 | (0) | 1,150,231 | 34 |
| 36 | | | | | | 35 |
| 37 | | | | | | 37 |
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| 61 | | <u> </u> | | | | 61 |



| | | 1 | | LIGHT | | Trans-I |
|------------|---|----------------|---------------------------|-----------------|------------------------|--|
| LINE NO | ITEM | ALLOC | TOTAL COMPANY | NORTH DAKOTA | ALL OTHER | LINE NO |
| NO | ITEM | ALEOC | COMPANT | DAROTA | OTHER | INO |
| | | | | | | |
| 1 | DEVELOPMENT OF MINNESOTA STATE INCOME TAX EXPENSE | | | | | 1 |
| 2 | | | | | | 2 |
| 3 | FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES | | (2,948,341) | 0 | (2,948,341) | 3 |
| 5 | MINNESOTA ADJUSTMENTS TO FEDERAL SCHEDULE M: | | | | | 4 |
| 6 | PAYSOP ADJUSTMENTS TO FEDERAL SCHEDULE M: | NEPIS | 0 | 0 | 0 | 5 |
| 7 | CHANGE IN EXCESS TAX DEPRECIATION - MN | NEPIS NEPIS | 0 | 0 | 0 | 7 |
| 8 | CHANGE IN ACRS - ORDINARY LOSS | NEPIS | 0 | 0 | 0 | 8 |
| 9 | PREFERRED DIVIDENDS PAID CREDIT | NEPIS | 0 | 0 | 0 | 9 |
| 10 | MISCELLANEOUS ADJUSTMENTS TO FED SCHEDULE M | NEPIS | 0 | 0 | 0 | 10 |
| 11 | | | | | | 11 |
| 12 | TOTAL MINNESOTA ADJUSTMENTS TO FED SCHEDULE M | | 0 | 0 | 0 | 12 |
| 13 | MINNESOTA TAXABLE INCOME | | (2,948,341) | 0 | (0.040.044) | 13 |
| 15 | MINNESOTA TAXABLE INCOME MINNESOTA TAX RATE | | 9.80% | 0.00% | (2,948,341) 9.80% | 14 |
| 16 | MINNESOTA TAXTOLE | | 3.00% | 0.00% | 3.0070 | 16 |
| 17 | MINNESOTA INCOME TAX prior to transfer to Deferred Income Tax due to NOL | | (288,937) | 0 | (288,937) | 17 |
| 18 | Minnesota Current Income Tax transfer to Deferred Income Tax due to NOL | | 0 | 0 | 0 | 18 |
| 19 | MINNESOTA INCOME TAX | | (288,937) | 0 | (288,937) | 19 |
| 20 | | | | | 1 | 20 |
| 21 | | | | | | 21 |
| 22 | | | | | | 22 |
| 24 | | | | | | 23 |
| 25 | | | | | | 25 |
| 26 | | | | | | 26 |
| 27 | DEVELOPMENT OF NORTH DAKOTA STATE INCOME TAX EXPENSE | | | | | 27 |
| 28 | | | | | | 28 |
| 29 | FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES | | (21,474,293) | (29,228,169) | 7,753,876 | 29 |
| 30 | | | | | | 30 |
| 31 | NORTH DAKOTA ADJUSTMENTS TO FEDERAL SCHEDULE M: CHANGE IN EXCESS TAX DEPRECIATION - ND | NEPIS | (2,209) | (1,671) | (539) | 31 |
| 33 | CHANGE IN ACRS - ORDINARY LOSS - ND | NEPIS NEPIS | (2,209) | (1,071) | (539) | 32 |
| 34 | CHANGE IN INCOME FROM ADR PROPERTY - ND | NEPIS NEPIS | 0 | 0 | 0 | 34 |
| 35 | MISCELLANEOUS ADJUSTMENTS TO FED SCHEDULE M | NEPIS | 0 | 0 | 0 | 35 |
| 36 | | | | | | 36 |
| 37 | TOTAL NORTH DAKOTA ADJUSTMENTS TO FED SCHEDULE M | | (2,209) | (1,671) | (539) | 37 |
| 38 | | | | (00.000.010) | | 38 |
| 39 40 | SUBTOTAL DEDUCTION OF FEDERAL INCOME TAXES | | (21,476,502) 3,350,523 | (29,229,840) | 7,753,338 3,350,523 | 39 |
| 41 | DEDUCTION OF FEDERAL INCOME TAXES | | 3,330,323 | | 3,330,323 | 40 |
| 42 | NORTH DAKOTA TAXABLE INCOME | | (24,827,025) | (29,279,840) | 4,452,814 | 42 |
| 43 | NORTH DAKOTA TAX RATE | | 4.31% | 4.31% | 4.31% | 43 |
| 44 | | | | | | 44 |
| 45 | NORTH DAKOTA INCOME TAX prior to transfer to Deferred Income Tax due to NOL | | (1,072,200) | (1,260,721) | 188,521 | 45 |
| 46 47 | North Dakota Current Income Tax transfer to Deferred Income Tax due to NOL NORTH DAKOTA INCOME TAX | | 1,260,721 188,521 | 1,260,721 | 188,521 | 46 |
| 48 | NORTH DAROTA INCOME TAX | | 188,521 | (0) | 188,521 | 4/ |
| 49 | | | | | | 48 |
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OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget INTERIM YEAR 2024 - Simple Average

ALLOCATION FACTORS

PAGE 15 - 1

| LINE | | | TOTAL | NORTH | ALL | LINE |
|----------|---|--------|--------------------------|-----------------------|-----------------------|----------|
| NO | ITEM | FACTOR | COMPANY | DAKOTA | OTHER | NO NO |
| - | | | | | | 1.0 |
| | | | | | | |
| 1 | MWH CONSUMPTION AT GENERATORS - PARTIAL | E1 | 5,645,126 | | 3,168,390 | 1 |
| 2 | PERCENTAGE | | 100.000000% | 43.873883% | 56.126117% | 2 |
| 3 | | | | | | 3 |
| 4 | MWH CONSUMPTION AT GENERATORS - TOTAL | E2 | 6,171,457 | 2,775,986 | 3,395,471 | 4 |
| 5 | PERCENTAGE | | 100.000000% | 44.981047% | 55.018953% | 5 |
| 6 | | | | | | 6 |
| 7 | GENERATION DEMAND FACTOR | D1 | 719,976 | | 435,694 | 7 |
| 8 | PERCENTAGE | | 100.000000% | 39.484927% | 60.515073% | 8 |
| 9 | TR | | | 204.000 | | 9 |
| 10 | TRANSMISSION DEMAND FACTOR PERCENTAGE | D2 | 725,298 100.000000% | 284,282 39.195200% | 441,016 60.804800% | |
| 12 | PERCENTAGE | | 100.000000% | 39.195200% | 60.804800% | 11 12 |
| 13 | DISTRIBUTION - PRIMARY DEMAND FACTOR | D3 | 851.393 | 396.080 | 455.313 | 12 |
| 14 | PERCENTAGE | D3 | 100.000000% | | 53.478593% | 13 |
| 15 | LICENTAGE | | 100.00000070 | 40.32140770 | 33.47 0383 70 | 15 |
| 16 | DISTRIBUTION - SECONDARY DEMAND FACTOR | D4 | 1,119,241 | 545,068 | 574,173 | 16 |
| 17 | PERCENTAGE | | 100.000000% | 48.699789% | 51.300211% | 17 |
| 18 | LIGHTOL | | 100.0000070 | 10.00070070 | 01.00021170 | 18 |
| 19 | CUSTOMER OR METER FACTORS | | | | | 19 |
| 20 | TOTAL RETAIL CUSTOMERS | C1 | 135,411 | 59,643 | 75,768 | 20 |
| 21 | PERCENTAGE | | 100.000000% | 44.045905% | 55.954095% | 21 |
| 22 | | | | | | 22 |
| 23 | RETAIL SERVICE LOCATIONS | C2 | 136,449 | 59,642 | 76,807 | 23 |
| 24 | PERCENTAGE | | 100.000000% | 43.710104% | 56.289896% | 24 |
| 25 | | | | | | 25 |
| 26 | SECONDARY SERVICE LOCATIONS | C3 | 136,414 | 59,632 | 76,782 | 26 |
| 27 | PERCENTAGE | | 100.000000% | 43.713988% | 56.286012% | 27 |
| 28 | | | | | | 28 |
| 29 | STREET LIGHTING FACTOR | C4 | 13,235,267 | 5,515,574 | 7,719,693 | 29 |
| 30 | PERCENTAGE | | 100.000000% | 41.673311% | 58.326689% | 30 |
| 31 | | | | | | 31 |
| 32 | AREA LIGHTING FACTOR | C5 | 9,628,628 100.000000% | | 4,379,401 | 32 |
| 33 34 | PERCENTAGE | | 100.000000% | 54.516874% | 45.483126% | 33 34 |
| 35 | METER FACTOR | C6 | 57,578,353 | 25,668,459 | 31,909,894 | 34 35 |
| 36 | PERCENTAGE | 60 | 100.000000% | | 55.419949% | |
| 37 | LENGENTAGE | | 100.00000070 | 44.30003170 | 33.41334370 | 37 |
| 38 | METER READING FACTOR | C7 | 206,170 | 91,157 | 115,013 | 38 |
| 39 | PERCENTAGE | | 100.000000% | | 55.785517% | 39 |
| 40 | | | | | | 40 |
| 41 | SYSTEM SERVICE LOCATIONS | C8 | 136,457 | 59,643 | 76,814 | 41 |
| 42 | PERCENTAGE | | 100.000000% | 43.708274% | 56.291726% | 42 |
| 43 | | | | | | 43 |
| 44 | LOAD MANAGEMENT FACTOR | C9 | 41,469 | | 23,350 | 44 |
| 45 | PERCENTAGE | | 100.000000% | 43.692879% | 56.307121% | 45 |
| 46 | | | | | | 46 |
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|----------|---|---------------------------|----------------------------|-----|---------------------------|--------------------------|---|
| LINE | ITEM | ALLOCATION FACTORS FACTOR | TOTAL COMPANY | | NORTH DAKOTA | OTHER | LINE NO |
| NU | I I EIW | FACTOR | COMPANY | | DANUTA | OTHER | NO |
| | | | | | | | |
| 1 | GROSS PLANT IN SERVICE | | | | | | 1 |
| 7 | PRODUCTION PLANT | P10 | 1,469,629,785 | | 632,119,838 | 837,509,94 | 7 |
| 8 | PERCENTAGE | | 100.000000% | | 43.012182% | 56.987818 | % 3 |
| 9 | | | | | | | 4 |
| 10 | DISTRIBUTION PLANT | P60 | 717,695,528 | | 329,751,161 | 387,944,36 | 5 |
| 11 | PERCENTAGE | | 100.000000% | | 45.945829% | 54.054171 | % 6 |
| 12 | | | | | | | 7 |
| 13 | GENERAL PLANT | P90 | 122,942,613 100.000000% | | 53,300,696 43.354127% | 69,641,91 | 8 |
| 15 | PERCENTAGE | | 100.000000% | | 43.354127% | 56.645873 | 76 |
| 16 | | | | | | | 10 |
| 17 | ELECTRIC PLANT IN SERVICE | EPIS | 3,177,112,921 | | 1,249,259,538 | 1,927,853,38 | 12 |
| 18 | PERCENTAGE | 210 | 100.000000% | | 39.320590% | 60.679410 | % 13 |
| 19 | | | | | | | 14 |
| 20 | NET ELECTRIC PLANT IN SERVICE | NEPIS | 2,084,139,321 | | 788,173,764 | 1,295,965,55 | 15 |
| 21 | PERCENTAGE | | 100.000000% | | 37.817710% | 62.182290 | % 16 |
| 22 | | | | | | | 1 2 3 3 4 5 6 7 7 8 9 9 10 11 12 13 14 15 16 16 17 17 18 15 16 17 17 18 15 16 17 17 18 19 19 19 19 19 19 19 19 19 19 19 19 19 |
| 23 | NET ELECTRIC PLANT IN SERVICE Excluding Direct Assignment | NEPIS EXD | 1,837,371,213 | | 788,173,764 | 1,049,197,45 | 18 |
| 24 | PERCENTAGE | | 100.000000% | | 42.896817% | 57.103183 | % 19 |
| | | | | | | | |
| 23 | OPERATION AND MAINTENANCE EXPENSE | OVER | 00.546.000 | | 12,536,030 | | 18 |
| | PRODUCTION EXPENSE (EXCL ENERGY) PERCENTAGE | OXPD | 29,513,956 100.000000% | | 12,536,030 42.474923% | 16,977,92 57.525077 | 19 |
| 26 27 | PERCENTAGE | | 100.000000% | | 42.41492376 | 57.525077 | 76 20 |
| 28 | DISTRIBUTION EXPENSE | OXD | 18.488.356 | | 8.393.231 | 10.095.12 | 21 |
| 29 | PERCENTAGE | GAB | 100.000000% | | 45.397391% | 54.602609 | % 23 |
| 30 | LIGHTIGE | | 100.0000070 | | 10.00700170 | 04.002000 | 24 |
| 31 | CUSTOMER ACCOUNTS EXPENSE | OXC | 16,621,213 | | 7,295,595 | 9,325,61 | 25 |
| 32 | PERCENTAGE | | 100.000000% | | 43.893273% | 56.106727 | % 26 |
| 33 | | | | | | | 27 |
| 34 | CUSTOMER SERVICE & INFORMATION EXPENSE | OXI | 3,021,886 | | 1,331,017 | 1,690,86 | 28 |
| 35 | PERCENTAGE | | 100.000000% | | 44.045905% | 55.954095 | % 29 |
| 36 | | | | | | | 30 |
| 37 | OTHER DEFERRED INCOME TAX FACTOR | 1/0/014 | | | 0 | | 31 |
| 38 | MINNESOTA PERCENTAGE | NPISM | 919,398,576 | | 0.000000% | 919,398,57 100.000000 | 32 |
| 40 | PERCENTAGE | | 100.000000% | | 0.000000% | 100.000000 | 76 |
| 41 | NORTH DAKOTA | NPISN | 1,042,277,136 | | 788.173.764 | 254,103,37 | 34 |
| 42 | PERCENTAGE | NI ION | 100.000000% | | 98.663270% | 1.336730 | % 36 |
| 43 | · - · · · - · · · · · - | | | | | | 37 |
| 44 | EXCLUDING SOUTH DAKOTA | NPMNR | 1,901,204,175 | | 788,173,764 | 1,113,030,41 | 1 38 |
| 45 | PERCENTAGE | | 100.000000% | | 41.456555% | 58.543445 | % 39 |
| 46 | | | | | | | 18 19 19 20 20 21 32 34 24 33 34 44 45 34 44 45 35 56 56 57 7 58 8 59 9 |
| 47 | LONG-TERM CWIP RATIO (W/AFDC) | CWIPLT | 0 | | 0 | | 41 |
| 48 | PERCENTAGE | | 100.000000% | | 0.000000% | 100.000000 | % 42 |
| 49 | DEL/FAILIF | Dia | 404.054.155 | | 100.074.454 | | 43 |
| 50 51 | REVENUE PERCENTAGE | R10 | 464,851,197 100.000000% | | 182,974,451 39.361940% | 281,876,74 60.638060 | 44 |
| 51 | FERGENIAGE | | 100.000000% | | 39.301940% | 60.638060 | 45 |
| 53 | LABOR AND RELATED EXPENSE | LRE | 150,079,082 | | 62,503,058 | 87,576,02 | 3 |
| 54 | PERCENTAGE | = = | 100.000000% | | 41.646749% | 58.353251 | % 48 |
| 55 | | | | | | 30.000201 | 49 |
| 56 | TOTAL O & M EXPENSE | OX | | | | | 50 |
| 57 | PERCENTAGE | | | | | | 51 |
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OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget INTERIM YEAR 2024 - Simple Average

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| | | | | AMOUNT AS | | | |
|--|------------------------------------|---------------|----------|------------------------------------|--------------------|-------------------|---|
| LINE NO | ITEM | AMOUNT | , | AMOUNT AS A PERCENT OF TOTAL | COST OF CAPITAL | RATE OF RETURN | LINE |
| NU | ITEM | AMOUNT | | OF TOTAL | CAPITAL | RETURN | NO |
| | | | | | | | |
| 1 | CAPITAL STRUCTURE - RATE OF RETURN | | | | | | 1 |
| 2 | | | | | | | 2 |
| 3 | LONG TERM DERT | 000 450 550 | | 46.50% | 4.68% | 2.18% | 3 |
| 5 | LONG-TERM DEBT | 902,156,552 | | 46.50% | 4.08% | 2.18% | 4 5 |
| 6 | PREFERRED STOCK | 0 | | 0.000% | 0.00% | 0.00% | 6 |
| 7 | | | | | | | 7 |
| 8 | COMMON EQUITY | 1,037,781,192 | | 53.50% | 9.77% | 5.23% | 8 |
| 9 | | | | | | | 9 |
| 10 | TOTAL | 1,939,937,744 | <u> </u> | 100.00% | | 7.41% | 10 |
| 12 | TOTAL | 1,939,937,744 | <u> </u> | 100.00% | | 7.4170 | 12 |
| 13 | | | | | | | 12 |
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| LINE | | | TOTAL | I | NORTH | ALL | LINE |
|----------|--|------------|---------------------------|---|---------------------------|---------------------------|---|
| NO | ITEM | ALLOCATION | COMPANY | | DAKOTA | OTHER | NO NO |
| | | | | | | | |
| | | | | | | | |
| 1 | CASH WORKING CAPITAL CALCULATION - REVENUE LEAD DAYS | | | | | | 1 |
| 2 | | | | | | | 2 |
| 3 | REVENUES | | | | | | 3 |
| 5 | COMPUTER MAINTAINED BILLINGS MANUALLY MAINTAINED BILLINGS | | 400,158,508 | | 160,642,998 | 239,515,509 43,058,650 | 4 5 |
| 6 | COST OF ENERGY REVENUES | R10 | 71,938,078 (6,094,976) | | 28,879,427 (6,094,976) | 43,058,050 | 5 |
| 7 | SALES FOR RESALE | KIU | 6,947,794 | | 3,125,191 | 3,822,604 | 7 |
| 8 | RENT FROM ELECTRIC PROPERTY | | 435,931 | | 164,859 | 271,072 | 8 |
| 9 | MISCELLANEOUS | | 1,395,880 | | 527,890 | 867,990 | 9 |
| 10 | ITA DEFICIENCY PAYMENTS | | 848,757 | | 320,980 | 527,777 | 10 |
| 11 | WHEELING | | 425,279 | | 0 | 425,279 | 11 |
| 12 | LOAD CONTROL AND DISPATCH | | 19,546,873 | | 8,384,987 | 11,161,887 | 12 |
| 13 | RENT FROM ELECTRIC PROPERTY - BIG STONE | | 0 | | 0 | 0 | 13 |
| 14 | RENT FROM ELECTRIC PROPERTY - COYOTE | | 0 | | 0 | 0 | 14 |
| 15 | PROFIT ON MATERIALS AND SUPPLIES | | 0 | | 0 | 0 | 15 |
| 16 | RUBBER GOODS TESTING | | 0 | | 0 | 0 | 1 1 2 3 3 4 4 5 5 5 6 6 7 7 7 8 8 9 10 10 11 11 12 12 13 3 14 15 16 16 17 17 18 19 19 10 20 20 21 12 22 23 22 4 22 5 22 3 22 4 22 5 22 5 3 3 3 3 4 4 5 5 5 6 6 6 7 7 8 8 9 9 9 9 9 9 10 10 10 10 10 10 10 10 10 10 10 10 10 |
| 17 18 | RESIDENTIAL CONSERVATION SERVICES | | 0 | | 0 | 0 | 17 |
| 19 | TOTAL REVENUES | | 495,602,125 | | 195,951,357 | 299,650,768 | 10 |
| 20 | TOTAL REVEROLS | | 485,002,125 | | 190,901,007 | 289,030,700 | 20 |
| 21 | | | | | | | 20 |
| 22 | REVENUE LEAD DAYS FROM SERVICE TO COLLECTION | | | | | | 22 |
| 23 | COMPUTER MAINTAINED BILLINGS | | N/A | | 39.8 | N/A | 23 |
| 24 | MANUALLY MAINTAINED BILLINGS | | N/A | | 26.7 | N/A | 24 |
| 25 | COST OF ENERGY REVENUES | | N/A | | 126.8 | N/A | 25 |
| 26 | SALES FOR RESALE | | N/A | | 19.9 | N/A | 26 |
| 27 | RENT FROM ELECTRIC PROPERTY | | N/A | | -63.3 | N/A | 27 |
| 28 | MISCELLANEOUS | | N/A | | 40.4 | N/A | 28 |
| 29 | ITA DEFICIENCY PAYMENTS | | N/A | | 27.5 | N/A | 29 |
| 30 | WHEELING | | N/A | | 39.3 | N/A | 30 |
| 31 | LOAD CONTROL AND DISPATCH | | N/A | | 28.8 | N/A | 31 |
| 32 | RENT FROM ELECTRIC PROPERTY - BIG STONE | | N/A | | 34.3 | N/A | 32 |
| 33 | RENT FROM ELECTRIC PROPERTY - COYOTE | | N/A | | 34.3 | N/A N/A | 33 |
| 34 | PROFIT ON MATERIALS AND SUPPLIES RUBBER GOODS TESTING | | N/A N/A | | 34.3 34.3 | N/A N/A | 34 |
| 36 | RESIDENTIAL CONSERVATION SERVICES | | N/A N/A | | 34.3 | N/A N/A | 35 |
| 37 | | | 1471 | | 34.3 | 14/ | 37 |
| 38 | | | | | | | 38 |
| 39 | REVENUE DOLLAR DAYS (REVENUES X REVENUE LEAD DAYS) | | | | | | 39 |
| 40 | COMPUTER MAINTAINED BILLINGS | | 15,926,308,607 | | 6,393,591,340 | 9,532,717,267 | 40 |
| 41 | MANUALLY MAINTAINED BILLINGS | | 1,920,746,674 | | 771,080,707 | 1,149,665,967 | 41 |
| 42 | COST OF ENERGY REVENUES | | (772,842,957) | | (772,842,957) | 0 | 42 |
| 43 | SALES FOR RESALE | | 137,913,720 | | 62,035,036 | 75,878,684 | 43 |
| 44 | RENT FROM ELECTRIC PROPERTY | | (27,581,376) | | (10,430,645) | (17,150,731) | 44 |
| 45 | MISCELLANEOUS | | 56,337,728 | | 21,305,639 | 35,032,090 | 45 |
| 46 47 | ITA DEFICIENCY PAYMENTS | | 23,340,818 | | 8,826,963 | 14,513,855 | 46 |
| 48 | WHEELING | | 16,700,704 | | 0 | 16,700,704 | 47 |
| 48 | LOAD CONTROL AND DISPATCH RENT FROM ELECTRIC PROPERTY - BIG STONE | | 562,949,957 | | 241,487,612 | 321,462,345 | 48 |
| 50 | RENT FROM ELECTRIC PROPERTY - BIG STONE RENT FROM ELECTRIC PROPERTY - COYOTE | | 0 | | 0 | 0 | 50 50 |
| 51 | PROFIT ON MATERIALS AND SUPPLIES | | 0 | | 0 | 0 | 50 |
| 52 | RUBBER GOODS TESTING | | 0 | | 0 | 0 | 52 |
| 53 | RESIDENTIAL CONSERVATION SERVICES | | 0 | | 0 | 0 | 53 |
| 54 | | | _ | | | _ | 54 |
| 55 | TOTAL DOLLAR DAYS | | 17,843,873,875 | 1 | 6,715,053,694 | 11,128,820,181 | 55 |
| 56 | | | | 1 | | | 56 |
| 57 | | | | | | | 57 |
| 58 | AVG REVENUE LEAD DAYS (TOTAL REV DOLLAR DAYS / TOTAL REV) | | 36.0 | | 34.3 | 37.1 | 58 |
| 59 | | | | | | | 59 |
| 60 | | | | | | | 60 |

| North Dakota Budget INTERIM YEAR 2024 - Simple Average | | | | | | | | | | |
|--|--|-------|-----------------|----------------------|--|----------------------|---------------------|--------------------------|----------------------------|---|
| | | J | | | | | | LEAD DAYS OF | | |
| | | | | | | EXPENSE PER DAY | | 37.2 | | |
| LINE NO | ITEM | | | OPERATING EXPENSE | | 365 DAYS PER YEAR | EXPENSE LAG DAYS | OVER EXPENSE LAG DAYS | NET REVENUE LAG DOLLARS | LINE NO |
| - | | | | | | | | | | |
| 1 | CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF | | | | | | | | | 1 |
| 3 | LEAD-LAG FACTORS-MINNESOTA JURISDICTION FUEL - COAL | E2 | | 23,731,084 | | 65,017 | 19. | 18.1 | 1,176,152 | 2 |
| 4 | | | | | | | | | | 4 |
| 5 6 7 | FUEL - OIL | E1 | | 4,853,219 | | 13,296 | 8. | 28.3 | 376,424 | 5 |
| 7 8 | PURCHASED POWER | | | 42,840,818 | | 117,372 | 32. | 4.4 | 519,958 | 7 8 |
| 9 | LABOR AND ASSOCIATED PAYROLL EXPENSE | LRE | | 32,771,619 | | 89,785 | 10. | 26.7 | 2,399,062 | 9 |
| 11 | ALL OTHER O&M EXPENSE | | | 53,909,514 | | 147,697 | 12. | 24.7 | 3,649,600 | 11 |
| 13 | PROPERTY TAXES (EXCL COAL CONVERSION TAXES) | | | 7,695,304 | | 21,083 | 297. | -260.0 | (5,480,797) | 13 |
| 15 16 | COAL CONVERSION TAXES | | | 44,987 | | 123 | 35. | 1.6 | 198 | 15 |
| 17 | FEDERAL INCOME TAXES | | | (558,475) | | (1,530) | 0. | 37.2 | 0 | 1 2 3 4 4 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 |
| 19 | STATE INCOME TAXES | | | (288,937) | | (792) | 0. | 37.2 | 0 | 19 |
| 21 | INCREMENTAL FEDERAL INCOME TAXES | | | 0 | | 0 | 0. | 37.2 | 0 | 21 |
| 23 | INCREMENTAL STATE INCOME TAXES | | | 0 | | 0 | 0. | 37.2 | 0 | 23 |
| 25 26 27 | BANK BALANCES | NEPIS | | | | | | | 0 | 25 |
| 27 28 | SPECIAL DEPOSITS | NEPIS | | | | | | | 889,545 | 27 |
| 29 30 | WORKING FUNDS | NEPIS | | | | | | | 5,157 | 29 |
| 31 32 | TAX COLLECTIONS AVAIL - FICA WITHHOLDING | LRE | | (2,705,801) | | (7,413) | 0. | | 0 | 31 |
| 33 34 | TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING | LRE | | (4,373,852) | | (11,983) | 0. | | 0 | 33 |
| 35 36 | TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN | R10 | ASSIGN TO JURIS | 0 | | 0 | 0. | | 0 | 35 36 |
| 37 38 | TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND | R10 | ASSIGN TO JURIS | 0 | | 0 | 61. | 2 | 0 | 37 38 |
| 39 40 | TAX COLLECTIONS AVAILABLE - STATE SALES TAX | R10 | | 0 | | 0 | 0. | | 0 | 39 |
| 41 | TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES | R10 | | 0 | | 0 | 36. | | 0 | 41 |
| 43 | | | | | | | | | | 43 |
| 44 45 | TOTAL CASH WORKING CAPITAL REQUIREMENT - MINNESOTA | | | | | | | | 3,535,300 | 44 |
| 46 47 | | | | | | | | | | 46 |
| 47 | | | | | | | | | | 47 |
| 48 49 | | | | | | | | | | 48 |
| 50 | | | | | | | | | | 50 |
| 51 | | | | | | | | | | 51 |
| 52 53 54 55 | | | | | | | | | | 52 |
| 54 | | | | | | | | | | 54 |
| 55 | | | | | | | | | | 55 |
| 56 57 | | | | | | | | | | 57 |
| 58 | | | | | | | | | | 58 |
| 59 60 | | | | | | | | | | 59 |
| - 55 | | | | 1 | | | l | 1 | | , , , , , |

| T COLLIN D | INDIA BUUGELINI ENIM TEAN 2024 - Simple Average | | | | | | EXCESS REVENUE LEAD DAYS OF | | |
|--|---|-------|-----------------|----------------------|----------------------|---------------------|----------------------------------|----------------------------|--|
| LINE NO | ITEM | | | OPERATING EXPENSE | 365 DAYS PER YEAR | EXPENSE LAG DAYS | 34.3 OVER EXPENSE LAG DAYS | NET REVENUE LAG DOLLARS | LINE NO |
| 1 | CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF | | | | | | | | 1 |
| 3 | LEAD-LAG FACTORS-NORTH DAKOTA JURISDICTION FUEL - COAL | E2 | | 23,301,382 | 63,839 | 19.1 | 15.2 | 969,721 | 2 3 4 5 6 |
| 5 | FUEL - OIL | E1 | | 4,561,691 | 12,498 | 8.9 | 25.4 | 317,569 | 5 |
| 7 | PURCHASED POWER | | | 42,027,450 | 115,144 | 32.8 | 1.5 | 176,170 | 7 |
| 9 | LABOR AND ASSOCIATED PAYROLL EXPENSE | LRE | | 29,051,169 | 79,592 | 10.5 | 23.8 | 1,895,887 | 8 9 10 11 |
| 10 | ALL OTHER O&M EXPENSE | | | 39,361,013 | 107,838 | 12.5 | 21.8 | 2,351,955 | 10 |
| 12 | PROPERTY TAXES (EXCL COAL CONVERSION TAXES) | | | 7,061,411 | 19,346 | 297.2 | -261.9 | (5,066,657) | 12 13 14 |
| 14 15 16 | COAL CONVERSION TAXES | | | 41,281 | 113 | 35.6 | -1.3 | (146) | 15 16 |
| 17 | FEDERAL INCOME TAXES | | | (0) | (0) | 0.0 | 34.3 | 0 | 17 18 |
| 19 | STATE INCOME TAXES | | | (0) | (0) | 0.0 | 34.3 | 0 | 19 20 |
| 21 | INCREMENTAL FEDERAL INCOME TAXES | | | 0 | 0 | 0.0 | 34.3 | 0 | 21 |
| 23 | INCREMENTAL STATE INCOME TAXES | | | 0 | 0 | 0.0 | 34.3 | 0 | 22 23 24 |
| 25 26 27 | BANK BALANCES | NEPIS | | | | | | 0 | 25 |
| 27 28 | SPECIAL DEPOSITS | NEPIS | | | | | | 816,270 | 25 26 27 28 29 |
| 29 | WORKING FUNDS | NEPIS | | | | | | 4,732 | 29 |
| 31 32 | TAX COLLECTIONS AVAIL - FICA WITHHOLDING | LRE | | (2,398,620) | (6,572) | 0.0 | | 0 | 30 31 32 |
| 33 | TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING | LRE | | (3,877,304) | (10,623) | 0.0 | | 0 | 33 |
| 35 36 | TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN | R10 | ASSIGN TO JURIS | 0 | 0 | 0.0 | | 0 | 34 35 36 |
| 37 38 | TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND | R10 | ASSIGN TO JURIS | (303,808) | (832) | 61.2 | | (50,965) | 37 38 |
| 39 40 | TAX COLLECTIONS AVAILABLE - STATE SALES TAX | R10 | | (72) | (0) | 13.8 | | (3) | 39 40 |
| 41 | TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES | R10 | | 0 | 0 | 0.0 | | 0 | 41 42 43 |
| 43 | TOTAL CASH WORKING CAPITAL REQUIREMENT - NORTH DAKOTA | | | | | | | 1.414.534 | 43 |
| 45 46 | TOTAL GAGII WORKING GAI TIAL REQUIREMENT - NORTH BARGTA | | | | | | | 1,414,554 | 45 46 |
| 47 | | | | | | | | | 47 48 |
| 50 51 | | | | | | | | | 49 50 |
| 52 | | | | | | | | | 52 53 |
| 45 46 47 48 49 50 51 52 53 54 55 56 57 58 | | | | | | | | | 44 45 46 47 48 49 55 53 54 55 56 57 58 59 69 |
| 56 57 | | | | | | | | | 56 57 |
| 59 60 | | | | | | | | | 59 60 |
| | | | | • | | | | | |

| North D | akota Budget INTERIM YEAR 2024 - Simple Average | | | | | | | EXCESS REVENUE | | |
|----------------------------------|--|-------|-----------------|----------------------|----------------------|---|---------------------|--------------------------|----------------------------|---|
| L | | | | | | | | LEAD DAYS OF | | |
| | | | | | EXPENSE PER DAY | | | 37.1 | | |
| LINE NO | ITEM | | | OPERATING EXPENSE | 365 DAYS PER YEAR | | EXPENSE LAG DAYS | OVER EXPENSE LAG DAYS | NET REVENUE LAG DOLLARS | LINE NO |
| | | | | | | | | | | |
| 1 | CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF LEAD-LAG FACTORS-SOUTH DAKOTA JURISDICTION | | | | | | | | | 1 |
| 3 | FUEL - COAL | E2 | | 4,740,714 | 12,988 | | 19.1 | 18.0 | 233,659 | 3 |
| 5 6 | FUEL - OIL | E1 | | 975,772 | 2,673 | | 8.9 | 28.2 | 75,415 | 1 2 3 4 4 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 |
| 7 8 | PURCHASED POWER | | | 8,559,385 | 23,450 | | 32.8 | 4.3 | 101,540 | 7 |
| 9 | LABOR AND ASSOCIATED PAYROLL EXPENSE | LRE | | 6,703,725 | 18,366 | | 10.5 | 26.6 | 488,913 | 9 |
| 11 | ALL OTHER O&M EXPENSE | | | 9,610,079 | 26,329 | | 12.5 | 24.6 | 647,956 | 11 |
| 13 | PROPERTY TAXES (EXCL COAL CONVERSION TAXES) | | | 1,638,954 | 4,490 | | 297.2 | -260.1 | (1,167,755) | 13 |
| 15 16 | COAL CONVERSION TAXES | | | 9,581 | 26 | | 35.6 | 1.5 | 40 | 15 16 |
| 17 18 | FEDERAL INCOME TAXES | | | (1,642,078) | (4,499) | 1 | 0.0 | 37.1 | 0 | 17 18 |
| 19 20 | STATE INCOME TAXES | | | 0 | 0 | | 0.0 | 37.1 | 0 | 19 |
| 21 | INCREMENTAL FEDERAL INCOME TAXES | | | 0 | 0 | | 0.0 | 37.1 | 0 | 21 22 |
| 23 | INCREMENTAL STATE INCOME TAXES | | | 0 | 0 | | 0.0 | 37.1 | 0 | 23 24 |
| 25 26 27 | BANK BALANCES | NEPIS | | | | | | | 0 | 25 26 |
| 27 | SPECIAL DEPOSITS | NEPIS | | | | | | | 189,456 | 27 28 |
| 28 29 30 | WORKING FUNDS | NEPIS | | | | | | | 1,098 | 29 30 |
| 31 32 | TAX COLLECTIONS AVAIL - FICA WITHHOLDING | LRE | | (553,495) | (1,516) | 1 | 0.0 | | 0 | 31 |
| 33 34 | TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING | LRE | | (894,710) | (2,451) | 1 | 0.0 | | 0 | 33 34 |
| 35 36 | TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN | R10 | ASSIGN TO JURIS | 0 | 0 | | 0.0 | | 0 | 35 36 |
| 37 | TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND | R10 | ASSIGN TO JURIS | 0 | 0 | | 61.2 | | 0 | 37 38 |
| 38 39 40 | TAX COLLECTIONS AVAILABLE - STATE SALES TAX | R10 | | 0 | 0 | | 0.0 | | 0 | 39 40 |
| 41 | TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES | R10 | | 0 | 0 | | 0.0 | | 0 | 41 |
| 43 | TOTAL CASH WORKING CAPITAL REQUIREMENT - SOUTH DAKOTA | | | | | | | | 570,323 | 43 |
| 45 | | | | | | | | | 0.0,000 | 45 |
| 46 47 | | | | | | | | | | 46 |
| 48 49 | | | | | | | | | | 48 |
| 49 | | | | | | | | | | 49 |
| 50 51 | | | | | | | | | | 50 |
| 52 | | | | | | | | | | 52 |
| 52 53 54 55 56 57 | | | | | | | | | | 53 |
| 54 | | | | | | | | | | 54 |
| 56 | | | | | | | | | | 56 |
| 57 | | | | | | | | | | 57 |
| 58 59 | | | | | | | | | | 58 |
| 60 | | | | | <u></u> | | | | | 60 |
| | | | | | | | | · | | |

22 - 1

NORTH DAKOTA

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget INTERIM YEAR 2024 - Simple Average

EXCESS REVENUE LEAD DAYS OF 30.4 EXPENSE PER DAY 365 DAYS PER YEAR OVER EXPENSE LAG DAYS LINE NO OPERATING EXPENSE EXPENSE LAG DAYS NET REVENUE LAG DOLLARS LINE NO ITEM CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF LEAD-LAG FACTORS-FERC JURISDICTION FUEL - COAL E2 29,488 19.1 11.3 912 FUEL - OIL E1 6,599 8.9 21.5 389 PURCHASED POWER 53,338 32.8 LABOR AND ASSOCIATED PAYROLL EXPENSE LRE 10.5 67,108 1.229.639 3.369 19.9 ALL OTHER O&M EXPENSE 1,427,999 3,912 12.5 17.9 70,070 PROPERTY TAXES (EXCL COAL CONVERSION TAXES) 65,718 180 297.2 -266.8 (48,031) COAL CONVERSION TAXES 384 35.6 -5.2 FEDERAL INCOME TAXES 3,350,523 9,180 0.0 30.4 279,057 STATE INCOME TAXES 189,761 520 0.0 30.4 15,805 INCREMENTAL FEDERAL INCOME TAXES 30.4 INCREMENTAL STATE INCOME TAXES 0.0 30.4 BANK BALANCES NEPIS SPECIAL DEPOSITS NEPIS 263,161 WORKING FUNDS NEPIS 1.526 TAX COLLECTIONS AVAIL - FICA WITHHOLDING LRE (101,526 (278) 0.0 TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING LRE (164,113 (450) 0.0 TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN R10 ASSIGN TO JURIS 0.0 TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND R10 ASSIGN TO JURIS 61.2 TAX COLLECTIONS AVAILABLE - STATE SALES TAX R10 0.0 TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES R10 0.0 TOTAL CASH WORKING CAPITAL REQUIREMENT - FERC 649,645

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget INTERIM YEAR 2024 - Simple Average

EXCESS REVENUE LEAD DAYS OF 36.0 OVER EXPENSE LAG DAYS EXPENSE PER DAY 365 DAYS PER YEAR LINE NO OPERATING EXPENSE EXPENSE LAG DAYS NET REVENUE LAG DOLLARS LINE NO ITEM CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF LEAD-LAG FACTORS - TOTAL CO. FUEL - COAL E2 2,380,444 FUEL - OIL E1 769,797 PURCHASED POWER 797,322 LABOR AND ASSOCIATED PAYROLL EXPENSE LRE 4.850.970 ALL OTHER O&M EXPENSE 6,719,582 PROPERTY TAXES (EXCL COAL CONVERSION TAXES) (11,763,239) COAL CONVERSION TAXES FEDERAL INCOME TAXES 279,057 STATE INCOME TAXES 15,805 INCREMENTAL FEDERAL INCOME TAXES INCREMENTAL STATE INCOME TAXES BANK BALANCES NEPIS SPECIAL DEPOSITS NEPIS 2,158,433 WORKING FUNDS NEPIS 12,513 TAX COLLECTIONS AVAIL - FICA WITHHOLDING LRE TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING LRE TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN R10 ASSIGN TO JURIS TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND R10 ASSIGN TO JURIS (50,965) TAX COLLECTIONS AVAILABLE - STATE SALES TAX R10 TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES R10 TOTAL CASH WORKING CAPITAL REQUIREMENT - TOTAL COMPANY 6,169,802

OTTER TAIL POWER COMPANY Interim Adjustment for Incentives Comp Settlement adjustment from ND Rate Case No. PU-17-398

INT-01 ND Share

(A) (B) (C) (D)

| Line | | | | | | |
|-----------------------|--|--------|---|--------------------------------|--|---|
| No. | Description from JCOSS INPUT SUMMARY | | Total Utility | Allocator | Allocator % | ND share |
| 1 2 3 4 5 | Administrative and General Expense Salaries, Supplies, Pensions & Benefits Production Transmission Distribution Customer Accounts Customer Service & Information | | (132,288) (62,928) (97,435) (77,515) (18,009) | OXPD D2 OXD OXC C1 | 42.442380% 39.195200% 45.397390% 43.893270% 44.045910% | (56,146) (24,665) (44,233) (34,024) (7,932) |
| | Total A&G Salaries, Supplies, Pensions & Benefits | 3 | (388,175) | | _ | (167,000) |
| 6 | Total | | (388,175) | | _ | (167,000) |
| 7 | Operating Income Impact | | 388,175 | | | 167,000 |
| 8 | Income Tax Impact: SD Tax Rate is | 24.40% | | | _ | 40,756 |
| 9 | Net Operating Income Impact | | | | | 126,244 |

PU-23-342 Supplemental Workpapers

OTTER TAIL POWER COMPANY
ADJUSTMENT FOR ADDING BACK LANGDON REPOWER FOR INTERIMS

INT-02 ND Share

(A) (B) (C) (D)

Line

| LIII | 5 | | | | |
|------|--|---------------|-----------|-------------------|-------------|
| No | . Description | Total Utility | Allocator | Allocator % | ND |
| 1 | Add Back in Langdon Renewable Rider Revenues | 1,273,884 | N/A | Directly Assigned | 1,273,884 |
| 2 | Total | | | _ | 1,273,884 |
| 3 | Operating Income Impact | | | | (1,273,884) |
| 4 | Income Tax Impact: ND Tax Rate is | 24.40% | | - | (310,890) |
| 5 | Net Operating Income Impact | | | = | (962,994) |

ITY - 03 Page 1 of 1

Otter Tail Power Company Proration of Accumulated Deferred Income Tax for Interim Year Unadjusted Projected Fiscal Year 2024

(A) (B) (C) (D)

| Line No. | | 12/31/23 | 12/31/24 | Simple Average |
|-------------|---|---------------|---------------|-------------------|
| 1 | Accumulated Deferred Income Taxes | | | |
| 2 | Non-Prorated: | | | |
| 3 | Federal (above the line including Wind) | (314,143,869) | (328,958,993) | (321,551,431) |
| 4 | | | | |
| 5 | Prorated: | | | |
| 6 | Federal (above the line including Wind) | (314,143,869) | (321,741,362) | (317,942,615) |
| 7 | | | | |
| 8 | Adjustment to ADIT | | | 3,608,816 |
| | | | | |